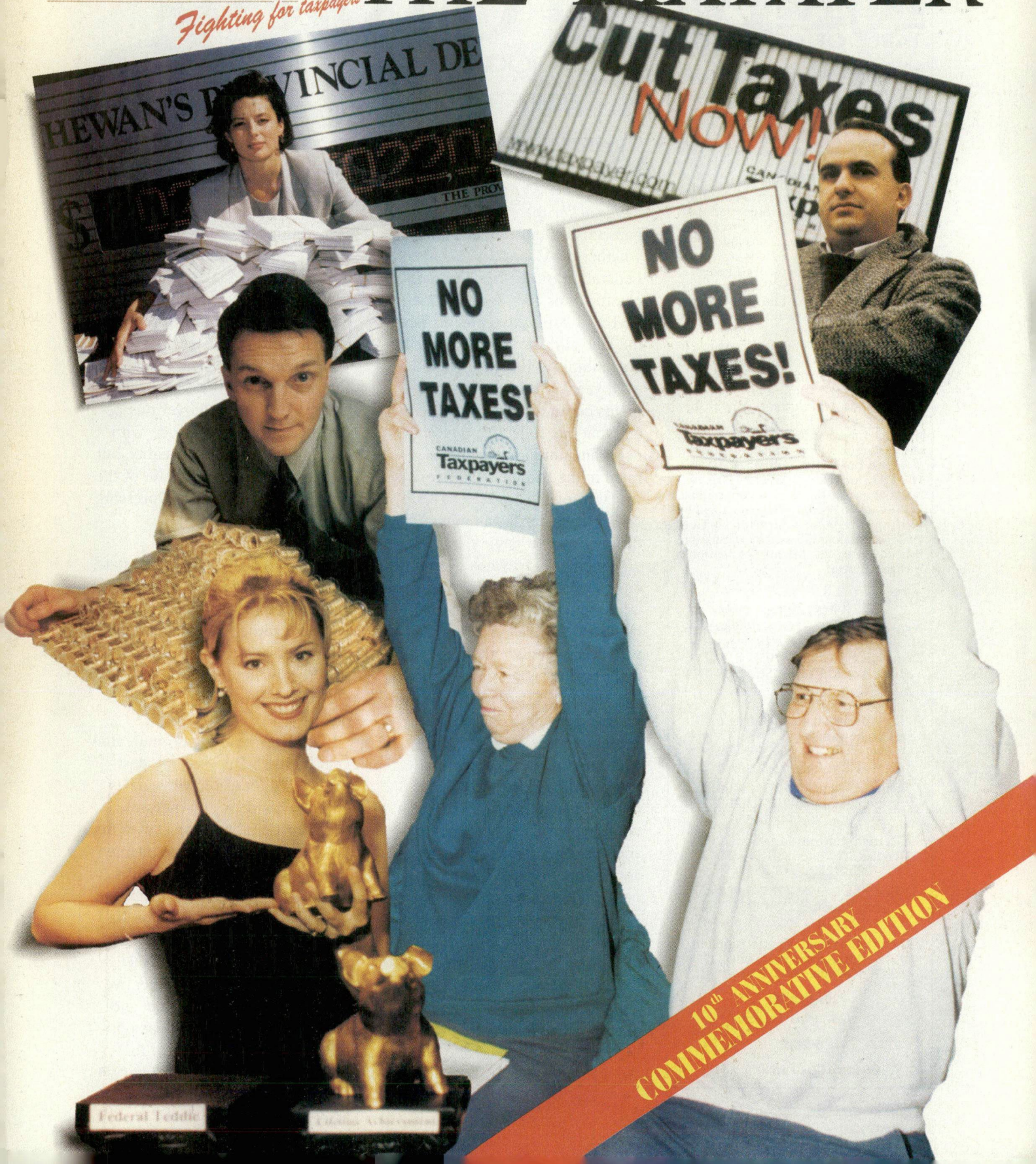


CANADIAN
Taxpayers
FEDERATION

Fighting for taxpayers

July/August '00

THE TAXPAYER



10th ANNIVERSARY
COMMEMORATIVE EDITION

July/Aug '00

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Information:

The Canadian Taxpayers Federation (CTF) is a federally incorporated non-profit organization. Our three-fold mission is: 1) To act as a watchdog, and to inform taxpayers of governments' impact on their economic well-being; 2) To promote responsible fiscal and democratic reforms and to advocate taxpayers' common interests; 3) To mobilize taxpayers to exercise their democratic responsibilities. Founded in 1990, the Federation is independent of all partisan or institutional affiliations and is entirely funded by free-will contributions. *The Taxpayer* is published six times a year. For more information write the Canadian Taxpayers Federation at the administration office noted below or phone our toll-free number: 1-800-667-7933 or fax 1-306-352-7203. All material in *The Taxpayer* is copyrighted. Permission to reprint can be obtained by writing the administration office. Editorial cartoons are used by permission. Printed in Canada. Member of the Better Business Bureau.

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Offices:

Administration Office:

Saskatchewan: #110 - 438 Victoria Ave. E, Regina, SK S4N 0N7
Ph: (306) 352-1044.

Alberta: #410 - 9707 -110th St., Edmonton, AB T5K 2L9
Ph: (780) 448-0159.

British Columbia: #604-1207 Douglas St., Victoria, BC V8W 2E7
Ph: (250) 388-3660.

Manitoba: #308 - 267 Edmonton Street, Winnipeg, MB R3C 1S2
Ph: (204) 982-2150.

Ontario/Federal: Varette Building, #512 - 130 Albert St., Ottawa, ON K1P 5G4 Ph: (613) 234-6554.

Web site:

www.taxpayer.com

e-mail:

canadian@sk.sympatico.ca



In the year 2000, Tax Freedom Day falls on June 30th. It is a full five days *earlier* than in 1999. Perhaps this statistic alone answers whether the Canadian Taxpayers Federation (CTF) has been successful in its first decade.

To be sure, governments across the land still take 49.4% of the average family's income in taxes each year. We know that governments continue to waste billions, and that our collective government debts and unfunded liabilities remain in the trillions. Our work is far from over.

But consider for a moment the distance we've come.

Ten years ago when a group of citizens decided to form a taxpayer advocacy group it was an uphill battle. Not because the public wasn't angered about deficits, high taxes and arrogant government. No, the uphill battle was to convince average citizens that things could change.

Thankfully, many saw that prospect in a fledgling taxpayers federation and today, ideas like voter approval for tax hikes, balanced budget laws and tax reform are not only part of the mainstream political discourse in the country — but they are increasingly happening.

As I write this, all three provincial NDP governments in Canada have balanced budget laws in place. If that isn't an indication of how public policy has shifted in this country over the past decade —

then nothing is.

“... The membership supporting the CTF can take a lot of pride in what you have wrought,” writes Canadian author and respected columnist Gordon Gibson.

“The whole political climate in Canada with respect to [fiscal policy] has changed over this period. Some of it had to do with the simple demands of reality, but a lot came about as a result of the fine people you have had pressing your message”

Fine people indeed.

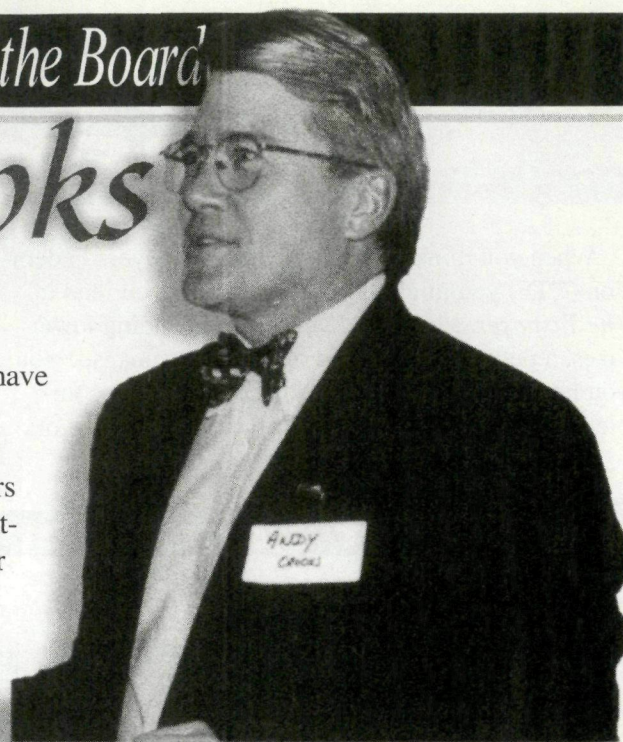
From its founders, to the staff, board, field service representatives and thousands of supporters, the CTF is testimony to the incredible difference average citizens — with firm resolve and sound conviction — can make in shaping public policy.

This, the year of our tenth anniversary has witnessed the dust lifted off a lot of old files, news clippings, videos and pictures. Many of them, and the stories that go along with them are contained in this special, commemorative edition of *The Taxpayer* magazine.

This is our celebration of the tremendous success we've had and the organization that YOU have helped build. Together, we look to our past with pride, and our future with tremendous optimism. Long live the fight for greater freedom and prosperity. ■

Message from the Chairman of the Board

Andy Crooks



Your Canadian Taxpayers Federation (CTF) is 10 years old. This special commemorative edition of *The Taxpayer* highlights many CTF victories and accomplishments over our relatively brief history.

As these pages are testimony, each time you open a piece of CTF mail or welcome a field service representative at your farm, home or office, know that the money invested with us is showing a good return!

In that spirit I want to recognize three field service representatives that have served with the CTF since its inception: Gary Vansickle of Manitoba and Irv Lechinsky and Richard Lueke of Saskatchewan. Your commitment and dedication has made the CTF the tremendous success it is today.

And what is that success?

Well, the answer is not obvious. In fact it's hidden. The success is that Canadian taxpayers all across this great land are asking the right questions. Where is our money going? Who is spending it? Can they make do with less? Are we helping the needy? Do we have a social safety net or a hammock?

Over these past ten years the CTF has helped frame the dialogue of political discourse in

our country.

Who would have thought ten years ago that CBC and CTV news anchors would be commenting on the need for tax cuts? Who would have thought that they would be questioning — on air — the level of government spending?

Years ago I hosted an award winning cable TV show in Calgary, focusing on taxpayer issues. One guest on the show stands out in my mind. He was a vice president of a major Canadian bank. A well-respected and knowledgeable person, he told my audience that "the CTF was greatly exaggerating the concerns about debt and taxes in Canada". Although he made the comment seven years ago, I was left speechless with amazement. His ability to deny the obvious was stunning. Even for a banker!

But now, years later, I met him on the street. He thought that the last federal budget was a major step in the right direction and that low Alberta taxes were helping the economy. What a change.

It's stories like these that tell me we have momentum.

Ask yourself. Where would we be without the CTF? Would Ralph Klein have eliminated MLA pensions and paid down the province's debt so quickly? Would Manitobans and Ontarians have taxpayer protection laws in place? Would the good folks in Saskatchewan have freedom of information and balanced budget laws? Would Paul Martin have eliminated bracket creep?

I don't think so.

So well done to us, and well done to you, our supporters. For without the voluntary support of thousands of Canadian taxpayers like you, we would not exist. Let's continue the fight. Together we are winning! ■

Andy Crooks is a lawyer in Calgary, Alberta who serves as the volunteer and unpaid chairman of the CTF's Board of Directors.

Who we are & What we do...

When you think of the Canadian Taxpayers Federation (CTF) you might think of an article you read in *The Taxpayer*, a billboard you saw demanding lower taxes, a petition you signed or maybe a spokesperson you heard on talk radio. But that's far from a complete picture. Coupled with our public relations work

is a talented support staff, fundraising team and volunteer board that keep the wheels turning. Without them, there would be no magazine, billboards, petitions or spokespeople. The following provides you with an inside look at who we are and what we do with the contribution you send us each year.

Board of Directors



The CTF is a non-profit, federally incorporated organization governed by a Board of Directors. Board directors are volunteers and do not receive any compensation. Andy Crooks of Calgary, Alberta is the Board's current Chairman.

The Board is made up of individuals from across the country with varying backgrounds and records of outstanding community service. Bob Matheson of Edmonton for example, one the CTF's three founding Board Directors, received the Order of Canada for his part in helping establish Crime Stoppers in Canada.

Current and past board directors gather at Anniversary Dinner from left to right - Back: Ken Dillon, Ed DesRoches, Ron Dedman, David Marley, Tom Jacobsen, Norm Wallace, Darren Swanson - Front: Linda Leatherdale, Andy Crooks, Connie Osterman, Lou MacEachern

Support Staff



When you call the CTF's head office in Regina you will most likely get to speak with Megan. So the next time you call say "Hi Megan" — and that will really throw her for a loop! Our support staff handles supporter and public inquiries, pays bills, maintains our data base, looks after all our computer systems and keeps the place in running order. And one other important thing. They mail out those "Tax Me, I'm Canadian" caps and t-shirts.

Support Staff - left to right: Megan Neufeld, Merle Mills, Shannon Morrison, CEO Ken Azzopardi, Andrea Dolter, Elizabeth Zemlack

Publications & Web Site

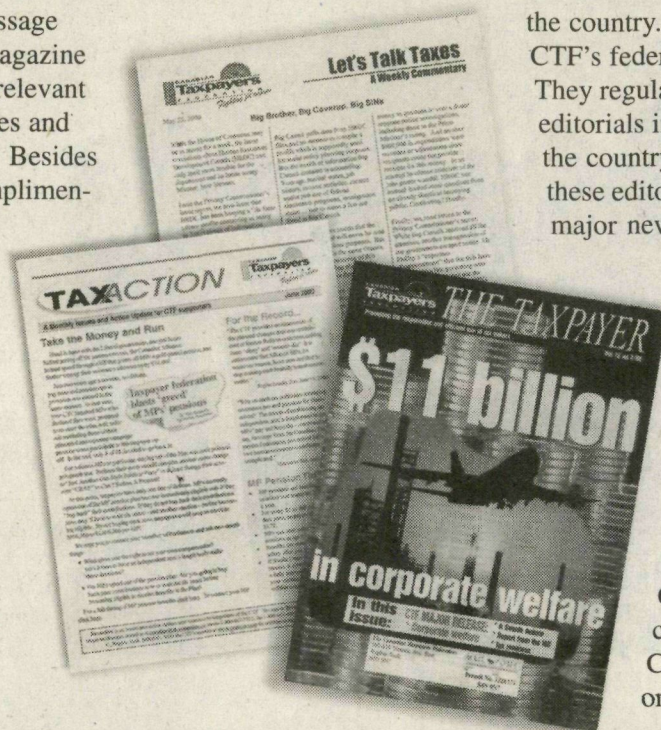
The *Taxpayer* magazine is the CTF's flagship publication. "A battle cry on newsprint," says the Vancouver Sun. "...filled with tax-related tidbits that convey a monster message of fiscal concern". The magazine is packed with timely and relevant information, special features and updates on CTF activities. Besides going to supporters, a complimentary issue is sent to provincial and federal politicians.

TaxAction is a monthly issues and action update sent by e-mail or fax exclusively to CTF supporters. *TaxAction* updates supporters on current activities and usually includes the phone numbers or addresses of politicians, a tear-off petition or some item related to a CTF

campaign.

Let's Talk Taxes are weekly commentaries sent out to media outlets and personalities across the country. They are penned by the CTF's federal and provincial directors. They regularly appear as opinion editorials in newspapers throughout the country. On several occasions these editorials have blossomed into major news stories.

Click on www.taxpayer.ca and you'll find the CTF's award winning web site. The site has just gone through a major revision and is now sharper and more user friendly than ever. Anything you need to know is only a simple click away! Current releases, reports, campaign information and CTF shirts and caps can be ordered on-line.



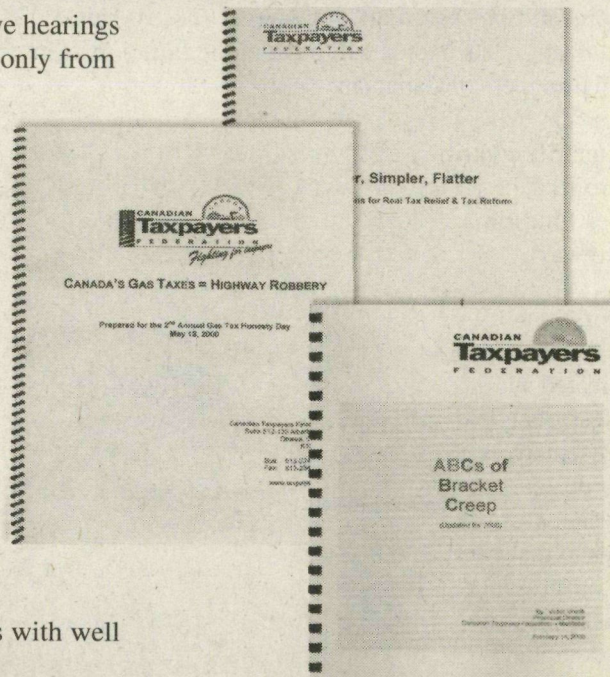
Reports & submissions

CTF representatives regularly appear before legislative hearings and committees. Too often legislative committees hear only from those who want to spend more. The CTF is a counter-balance to the special interests that want to keep your taxes high. Examples include proposed whistleblower legislation, an analysis of the new revenue collection agency or pre-budget submissions to all three levels of government.

The CTF also regularly releases reports on various priority issues such as corporate welfare, model taxpayer protection legislation, proposals to strengthen freedom of information laws, tax reform plans or detailed alternatives to the Canada Pension Plan.

Often times the release of a major report demands a press conference and coincides with the launch of a major campaign and petition drive such as Gas Tax Honesty Day.

The CTF prides itself on backing up what it preaches with well researched data and alternatives to the status quo.



Speaking on behalf of taxpayers

A talented team of spokespeople are employed in five provinces and in Ottawa to speak on YOUR behalf. These representatives field hundreds of media interviews each month, hold press conferences and issue regular news releases, commentaries and publications to advocate the common interest of taxpayers.



CTF representatives speak at functions, make presentations to governments and organize petition drives and events to mobilize citizens. Increasingly, directors meet one-on-one with politicians and decision makers to press the message of lower taxes, less waste and accountable government.

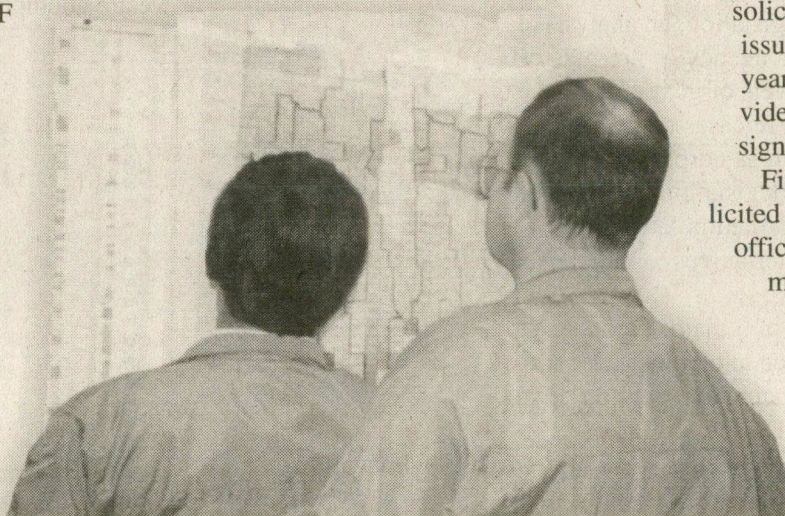
Communications staff left to right - Back: Mitch Gray, Richard Truscott, Victor Vrsnik, Walter Robinson, Dean Smith - Front: Mark Milke, Bruce Winchester, Troy Lanigan.

Paying the Rent

There's an old saying, "you can't save the world, if you can't pay the rent." Whatever success this organization has had or will have in the future rests in the willingness of Canadian taxpayers to voluntarily contribute to it. The CTF raises funds in three ways:

First, the CTF has a team of dedicated and professional field representatives who put on thousands of miles to make in-person presentations to existing and potential supporters.

They also collect signatures on petitions, return survey information, distribute CTF material and provide valuable feedback on what the grassroots is saying.



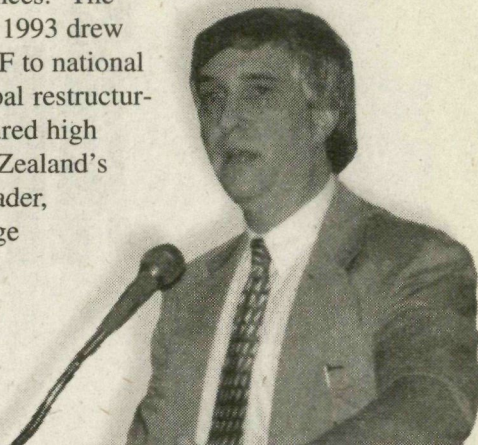
Second, the CTF sends out hundreds of thousands of letters soliciting support for various issues and campaigns each year. Direct mail also provides an opportunity to collect signatures on petitions.

Finally, hundreds of unsolicited donations pour into our offices each year. Taxpayers may respond to a CTF number given out on a talk radio program or received through a friend or co-worker. Others join the CTF on-line at www.taxpayer.ca.

Conferences & Events

To help foster the environment for change, the CTF hosts conferences. The first-ever Canadian Taxpayers Conference held in Calgary in January, 1993 drew over 400 delegates from across the country and helped elevate the CTF to national prominence. Since then, the CTF has hosted conferences on municipal restructuring, direct democracy and reforming government. These events featured high profile speakers, both domestically and internationally, including New Zealand's former Labour Finance Minister Roger Douglas and Proposition 13 leader, Joel Fox from California. These events have earned complete coverage on Canada's parliamentary channel CPAC.

One unique conference was held in June 1998 when the CTF hosted the World Taxpayers Conference in Whistler, BC. The first of its kind in North America, the event played host to delegates from 11 countries on five continents making it the most geographically diverse gathering of its kind ever held.

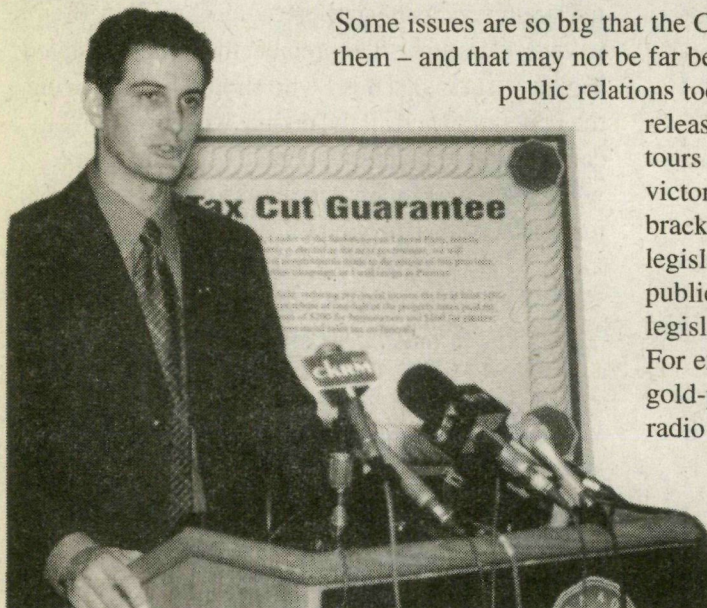


Campaigns

Some issues are so big that the CTF will throw everything but the kitchen sink into them – and that may not be far behind. Generally, a campaign involves all the public relations tools at our disposal: press conferences, news

releases, petitions, commentaries, public events, speaker tours and paid advertising. In each of our public policy victories from reforming MLA compensation to killing bracket creep to implementing taxpayer protection legislation, you will find a major campaign that elicited public support to get the message through to our legislators! Campaigns can take many different forms. For example, MPs considering opting back into the gold-plated pension plan in 1998 were targeted with radio ads and a local phone number for people to call.

Bracket creep was fought nationally with billboards and petitions from coast to coast. Alternatively, we are attempting to fight race-based tax laws by seeking intervenor status in the courts.



Annual Award Ceremonies

Each year the CTF holds two award ceremonies. One to recognize the best of the worst and one to recognize the best. Confused?

The Teddy Waste Awards are handed out at a black tie event during Oscar's week each March to recognize the worst in high taxes and government waste.

Awards are given in three categories: Provincial/municipal, federal and lifetime achievement. Past recipients include the BC government, HRDC and former Finance Minister Michael Wilson, the father of bracket creep taxes.

On the other side of the coin, the CTF honours a single Canadian

who has demonstrated outstanding leadership and commitment to the cause of taxpayer emancipation. TaxFighter of the Year has been presented to founding CTF board director Bob Matheson, Calgary-based radio talkshow host Dave Rutherford and most recently to Ontario Premier Mike Harris. ■

The CTF Celebrates its

10th Anniversary

A dinner to commemorate the CTF's tenth anniversary was held April 8th at the Travelodge in Regina, Saskatchewan.

Master of Ceremonies and CTF Board Chairman Andy Crooks orchestrated an evening with several speakers, award presentations and the debut of a new 16-

minute CTF promotional video.

One of the CTF's

three founding Board directors, Norm Wallace of Saskatoon gave a toast in which he noted that the Canadian Taxpayers Conference held in Calgary in 1993 was a significant event which elevated the CTF to national prominence.

James and Carol Chabun of Emerald Park, Saskatchewan received a plaque in appreciation of ten straight years of support to the Canadian Taxpayer Federation. "I appreciate the honour," stated James. "But in fact it is I who should be honouring the Federation and all the people working for it because you're the ones who gave us some hope when there wasn't any ten years ago and you've made exceptional progress."

Chief Executive Officer Ken Azzopardi presented a number of five and ten-year service plaques. Re-

James and Carol Chabun of Emerald Park, Sask. were recognized for their 10 years of support to the CTF.

Editor of *The Taxpayer*, Dean Smith was named employee of the decade.



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ceiving the ten-year awards were field service representatives Gary Vansickle of Manitoba, Irv Lechinsky of Saskatchewan and Richard Lueke of Saskatchewan.

In a very heartfelt address Richard stated, "in my nine-and-a-half years with the CTF I have travelled a lot of miles – about half a million. This has given me time to contemplate a number of things ... we owe it to ourselves, to our children and grandchildren to do what we can to make this country a better place to live ... I want to thank my wife and my children for sacrificing my not being home every night because of being on the road ... without their support and understanding I would not be standing here tonight."

In advance of the event, the Board of Directors had agreed to recognize a single employee for their exceptional contribution to the CTF over its first decade. A well-deserved standing ovation was given Dean Smith. Dean has been publisher of *The Taxpayer* magazine for nine

years and now also oversees the CTF's award winning web site.

CTF federal Director Walter Robinson spoke to what a tremendous future the CTF has in front of it invoking the famous Frank Sinatra classic 'the best is yet to come'.

The evening ended with Calgary-based talkshow host Dave Rutherford giving a rousing speech ... "Part of the success of any organization as we all know are people ... the three people I talk to most are Mitch Gray, Mark Milke and Walter Robinson ... these guys have succeeded in getting complicated issues to the Canadian public in an understandable way and that's the key thing to this ... bracket creep is now part of our language, we understand what it is because they pushed and pushed and pushed and Paul Martin finally killed it ..."

The ninety plus in attendance had a wonderful evening. Many stories and laughs were exchanged. Many new friendships were formed and old ones renewed. And faith in the ability of average citizens to make a difference was celebrated! ■

CTF Board Director
Darren Swanson
(right) presents
Richard Lueke a
ten-year service
plaque.

CTF founding Board Director
Norm Wallace offers a
toast.



The Pages-O-Fame

Bad Press? Not if our name is spelt right. The CTF revels in negative publicity and attacks – especially from politicians and public figures. In fact, we consider it a badge of honour. If we're getting under the establishment's skin – we're doing our job! Here is a collection of some of our favourites pulled together over the past ten years. We have substituted "[CTF]" where a CTF director's name may have appeared in the original transcript.

Testy, Testy

"I challenge [the CTF] to quit robbing the old senior citizens of their money to generate this kind of fear and so on to gather collections for this taxpayer cause ... spreading these kind of stories that we're wasting taxpayers' dollars. And I find that highly offensive"

Alberta Premier Ralph Klein reacting to the CTF's campaign to reform MLA pensions. April, 1993. He would later retract the statement.

Better Out To Lunch, Than Out Of Work

"They're out to lunch"

Former BC Premier Mike Harcourt on the CTF on BCTV, September 1994

Ralph Klein



Now That We've Got Your Attention

"A strange little outfit that seems to get headlines now and again – I'm not sure the head of it has ever had a real job"

BC Deputy Premier Dan Miller on CKNW radio responding to a CTF report on corporate welfare, July 1996.

Angry in the Ivory Tower

"[The CTF] is unhappy with 'government's never-ending appetite for tax dollars.' Well I'm unhappy with the [CTF's] never-ending appetite for right-wing half-truths and meanness."

University of Manitoba Professor Jesse Vorst in a letter published in the Winnipeg Sun, July 1998.

Attacking Old Saint Nick?

"Shame on the Canadian Taxpayers Federation for trying to subvert the message of Christmas to favour the greedy!"

Letter in the Winnipeg Free Press by Michael Bowness in response to a CTF billboard campaign reading "Tax Cuts for Xmas Mr. Premier?" January 1998.

Yikes!

"I accuse [the CTF] of flaunting ignorance, using white supremacist language. Spouting 'white might makes white right' gibberish from within the safe confines of the European immigrant majority which occupies our lands and arbitrarily imposes its laws and taxes upon us. The redneck[s] ... speak of 'racially based tax exemptions' as if First Nations of this continent were just another latecomer immigrant group ... [the CTF] should spare us any more of [their] whiny viewpoints and quietly pay [their] share of the rent for occupying our land."

Letter in the Saskatoon Star Phoenix by Leonard Iron, a member of the Canoe Lake Indian Band, who takes issue with the CTF's opposition to race-based tax laws, April 2000.

On Corporate Welfare

"... if we ask the Federation ... to pass judgment on ACOA, it would be like asking Count Dracula to manage the blood bank."

Minister responsible for ACOA, George Baker, commenting in the Halifax Chronicle-Herald, on a CTF report detailing \$2.6-billion handed out by the Atlantic Canada Opportunities Agency.

Glen Clark



A Thick Helmut

"We're the only jurisdiction that has had the sense to ignore ... [the] Canadian Taxpayers Federation wingnuts with their narrow agenda."

BC MLA Helmut Giesbrecht speaking in the Legislative Assembly on the "brilliant" job his NDP government has done in managing the province, April 1998.

Breathe In ... Breathe Out

"It's a scam. It's a fundraiser. That's all it is. They will latch onto whatever will raise money. If something raises money – it's a fair game. Whatever will rake in dough, it's fair enough. Whoever gives them money, they call a member. If that's the criteria for membership, the panhandler on the street must have an awfully big membership."

Liberal MP and government House Leader Don Boudria, hyperventilating, and commenting on the CTF's "Principles before Pensions" campaign, August 1998.

The Pot Calling the Kettle Black?

"A Stalinist-style organization"

Former BC Federation of Labour boss and now President of the Canadian Labour Congress, Ken Georgetti, in describing the CTF in correspondence, May 1997.

Pension Pressure Boils Over

"It is blatantly unfair for a group of brownshirts to attack individual Members of Parliament."

Reform MP Jim Hart commenting on the CTF's "Principles Before Pensions" campaign on CBC Radio, August 1998.

Caving in?

"I don't remember electing [the CTF]. But any time [they] suggest cutting a government program or lowering a tax, the government caves in."

Alberta Federation of Labour's Audrey Cormac on the influence of the Canadian Taxpayers Federation as quoted in Alberta Report magazine, September 1995.

Compliment or Insult?

"They're a bunch of right-wing wackos."

Then Minister and soon-to-be Premier Glen Clark commenting on a CTF report documenting the growth in government agencies, September 1994.

Hockey Hysteria

"I am positively sick and tired of reading about the gobbledygook being dished out by those neurotic pinheads at the CTF ... We can begin to save the Ottawa Senators from extinction by ridding ourselves of the CTF".

A letter to the editor in the Ottawa Business Journal, from a reader who didn't like our stand on NHL subsidies, November 1999.

Attacking the Messenger

"The Canadian Taxpayers Federation is a paper organization ... which serves as a front group for the conservative business lobby. The organization's attacks on taxation are one-sided and simplistic ... [they] cleave to simple-minded, right-wing, voodoo economic theories."

Letter in the Prairie Dog by Regina Public School Board Chair John Conway in response to some not-so flattering information released by the CTF about the Board's increased use of taxicabs to transport students, January 2000. ■

Mike Harcourt



The Canadian Taxpayers Federation

A 10-YEAR RETROSPECTIVE

The following article highlights the genesis, events and people who have shaped the Canadian Taxpayers Federation (CTF) in its first ten years. The article is written by National Communications Director Troy Lanigan. Since 1992, Troy has served with the CTF in four separate capacities from offices in Alberta, Saskatchewan and British Columbia. The article is divided into three separate sections: 1989-93, 1994-96, and 1997-2000.

1989 - 1993

"Change never happens and nothing ever gets done until somebody assumes responsibility for the way things are."

- Kevin Avram, June 1990

"Its members are united not by any political ideology, but by anger over government waste, incompetence, largesse and the inevitable result — ever increasing taxes."

Regina Leader Post
September 1990

A lot was happening in the latter part of the 1980s: government spending was adrift, deficits were spiralling out of control and, along with rising taxes, the seeds of a brand new national value-added tax (the GST) were being sown.

It seemed for most Canadians — especially those in Western Canada — that little had changed since the tax and spend years of Trudeau Liberalism. Worse, it was endemic of so-called 'conservative' governments at the provincial level as well.

While there had always been an estrangement between politicians and those they governed — it

was clearly growing. There was a movement afoot that didn't want any part of partisan politics.

The birth of the Canadian Taxpayers Federation (CTF) can be pinpointed to one man: Kevin Avram. In Regina, Avram left the Western Canadian Wheat Growers Association in 1988 and sought "an organization ... that would be an agent of change and that



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would educate and mobilize people”.

Part of Avram’s inspiration was found in Canada’s only small-c conservative advocacy group, the National Citizens Coalition (NCC). Then based in Toronto, NCC president David Somerville encouraged Kevin to start a Regina-based organization.

But this emerging movement was in need of a name.

It was at a conference in Austin, Texas that Kevin happened across a representative of the “Association of Concerned Texas Taxpayers” (you can almost hear the drawl!) “As soon as I saw that name, I knew it was a sweetheart ... when I got home I went down to the corporations branch to register the name Association of Saskatchewan Taxpayers,” recalls Avram. Needless to say, the bureaucrat at the corporations

branch made it as difficult as possible. But, in the end, the Association of Saskatchewan Taxpayers (AST) was incorporated May 1, 1989.

Meanwhile, a similar movement was emerging in Alberta. Called the Resolution One Committee (ROC) its raison d’être was a petition that stated: “The federal government

shall enact a law under which all future increases in total federal revenues must be exceeded by reductions in overall expenditures until

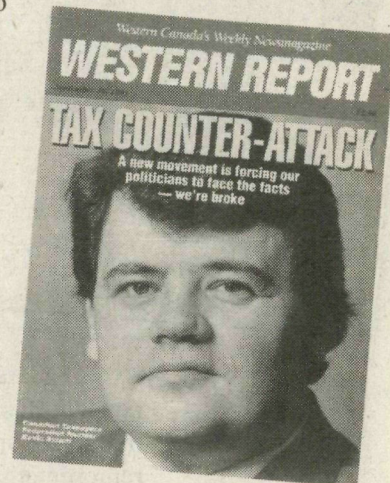
the budget is balanced.”

The Resolution One Committee had no assets and no members, but it did have a federal registration. The two organizations were merged under the ROC’s federal incorporation and the name was changed — albeit awkwardly — to the Canadian Federation of National and Provincial Taxpayers on April 23, 1990. Bob Matheson from the ROC Board was joined by Norm Wallace and Norm Baker — ‘the two Norms’ — from the AST to make up the new national organization’s founding Board.

The following year, on October 10, 1991 the organization would legally be re-named the Canadian Taxpayers Federation — although publicly the provincial operations would still operate under their provincial monikers - Association of Saskatchewan Taxpayers, Association of Alberta Taxpayers, and so forth.

Attached to almost all the CTF’s communications material was the mission statement: “promoting the responsible and efficient use of tax dollars.”

Responsible was a key word because in addition to addressing Canada’s high tax burden, options for privatization, wasteful spending and the dangers of deficit financing, a lot was made of systemic changes like direct democracy and even Senate reform.



“The group is becoming both an instigator and leader of a growing taxpayers’ revolt.”

Calgary Herald
April 1993



Brian Mulroney: the true founding inspiration behind the CTF?

“The Fuller Brush of fiscal rectitude”

Ottawa Citizen
March 1994

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To his credit, Kevin Avram understood the simple wisdom in the saying, "you can't save the world, if you can't pay the rent."

All the good intentions of citizens alone would not allow the movement to sustain itself without resources.

Kevin's experience with the Western Canadian Wheat Growers and Canadian

Federation of Independent Business enabled him to set up a field service representative structure that — along with direct mail — remains in place today.

Some of those field service reps; Richard Lueke and Irv Lechinsky of Saskatchewan, along with Gary Vansickle now in Manitoba have been with the CTF since its inception. They are the foot soldiers of our movement. By raising funds, talking to the grassroots, distributing materials and collecting our petitions, they enabled the CTF to grow.

On the communications side, weekly commentaries called *Let's Talk Taxes* (LTTs) were being sent (by mail no less!) to local newspapers and media outlets. Several small town papers began to run the editorials as a regular feature. Although significantly expanded and now sent by e-mail, our five

offices across the country continue to send out LTTs each week.

Another lasting practice was the establishment of a newsletter called *The Taxpayer*. Made up of four 8½ x 11 pages, volume one, number one was dated "Summer 1989" and offered a cover story on the privatization of Saskatchewan's potash mines. It also reported the currently familiar array of wasteful spending including a \$13,500 Canada Council Grant for a study titled: "Yard Art: The Social Value of Lawn Ornaments". Current publications Director Dean Smith came to work for the CTF in 1991 and moved the

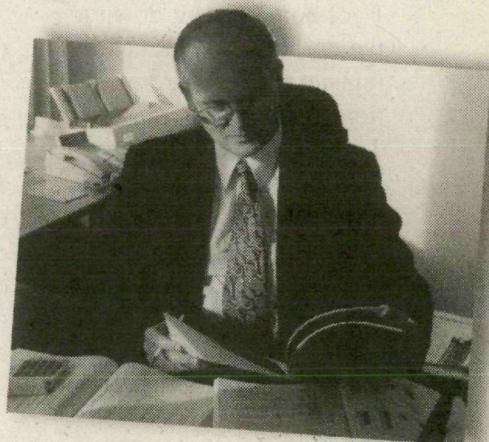
"The CTF aims to become an effective 'common' (as opposed to special) interest group, expressing the frustrations not of an angry minority, but of a furious majority."

Maclean's Magazine
August 1993



"It's like a *Playboy* magazine for taxpayers. Titillating, eyebrow raising, a bit shocking. The pages of *The Taxpayer* are bountiful with information and numbers that rivet attention."

Vancouver Sun 1992



Robin Richardson:
Former
CTF Chief
Economist

at his desk in Victoria in 1993.

publication to a newspaper-style broad sheet. In 1997, it was reformed again as a magazine.

Also, the CTF would issue news releases, offer media comment and make speakers available at events. A number of economists: Morley Evans, Dr. Chris Gerrard and Robin Richardson were employed in the early years providing research, articles and

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submissions to government. Craig Dockstader worked in three provinces in various capacities, Todd Diakow

worked in two. However, the most significant hiring during this period was that of Jason Kenney in 1991, who would head up operations in Alberta.

More resources and staff led to a number of campaigns all centered in Saskatchewan and Alberta. The most

visible were a series "Axe The Tax" rallies in opposition to the GST. While various rallies were sponsored by different groups, the CTF and its precursor organizations held rallies in Edmonton, Weyburn, Lloydminster, Assiniboia, Kindersley and Edson. In every instance the halls were packed, and high profile speakers such as Roy Romanow and Preston Manning (yes, on the same podium!) were in attendance.

Of course the rallies were largely an exercise in futility because the decision to impose the GST had already been cast. It made the

relevance of a taxpayers organization that would be pro-active rather than reactive that much more important. Such would be the case five years later in 1995.

Meanwhile, presence was also building in the provincial capitals with campaigns centered around petition drives. In Saskatchewan, we fought against severance packages for MLAs and saw them ended in February 1991. We fought against what we dubbed the Clean Office Policy which allowed defeated or retiring MLAs to keep all their taxpayer-provided office furnishings and equipment. That practice ended December 1992. We opposed the Saskatchewan Economic Development Corporation which lost millions in

handouts to businesses and it was closed in the fall of 1993. Finally, we petitioned for a referendum on a balanced budget law which was put forward to voters concurrent with the 1991 Saskatchewan election and received the support of 80% of the voters.

In Alberta, a very high profile 'war' was waged against the most generous pension plan in the country — that of course being reserved for Members of the Legislature. In what was perhaps *the* defining

"L'organisme [CTF] fait bien ses devoirs"

La Presse
May 1993

On our
10th Anniversary

"Your organization is truly doing a great service for your country's taxpayers ... by remaining the conscience of your government. You are heroes to the people ... keep up the fight."

Joel Fox, Howard
Jarvis Taxpayers
Association &
Leader of Prop. 13,
Los Angeles,
California



On our
10th Anniversary

"In the battle of good and evil, waged daily over our tax dollars, the Canadian Taxpayers Federation has emerged as the country's most persistent, intelligent and tireless champion. The CTF deserves our thanks."

John Gormley,
Talkshow host for
NTR in Saskatoon
and CJME Regina



THE TAXPAYER

"The CTF ... has an impressive reputation as a genuine burr in the backsides of the old-line political parties of all ideological persuasions."

Globe and Mail
May 1993

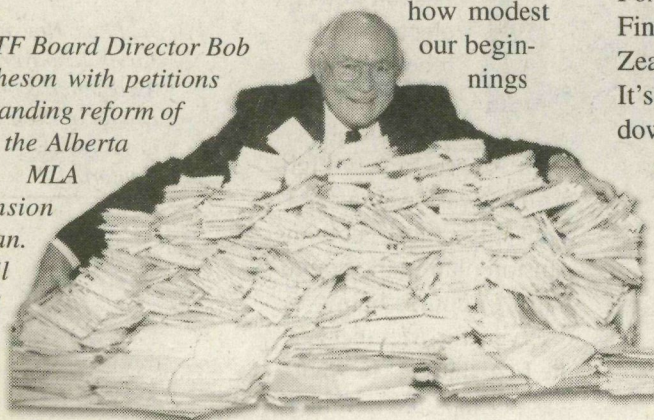
moment in the organization's early years, CTF Alberta Director Jason Kenney squared off — toe-to-toe — in a heated exchange on the subject with Premier Ralph Klein in the hallway of the provincial legislature for all the press gallery to witness. Not only did it confirm our non-partisanship, it established the CTF as having an aggressive, in-your-face tone of advocacy which remains today. The MLA pension plan in Alberta was abolished April 30, 1993.

In both Saskatchewan and Alberta, successful petition drives led to the implementation of Freedom of Information laws, so that the closed doors of government would be open for taxpayers.

And while supporter numbers and victories mounted, expansion was in the works. An office was opened in Victoria in the fall of 1992 and Peter Holle opened a Winnipeg office in 1993. Also in 1993, Paul Pagnuelo began a four-year tenure as a volunteer director and spokesman in Ontario.

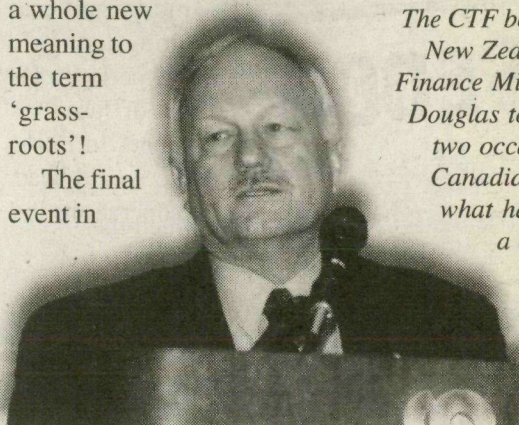
Old photos remind us of how modest our beginnings

CTF Board Director Bob Matheson with petitions demanding reform of the Alberta MLA pension plan.
April 1993



really were. The first CTF office was donated by Norm Baker at 1315 Scarth Street in Regina. And like the office in Victoria, shag carpet and panelling brought a whole new meaning to the term 'grass-roots'!

The final event in



The CTF bought former New Zealand Labour Finance Minister Roger Douglas to Canada on two occasions to tell Canadian audiences what happens when a country goes broke and what they can do to avoid the same.

these early years was the Canadian Taxpayers Conference. Troy Lanigan was hired to work out of our Edmonton office in 1992 to organize a national taxpayers conference with the theme **It's Your Responsibility.** In other words, only citizens themselves could take control of the fiscal and democratic future of their country.

The event was held in Calgary in January 1993 and was attended by over 400 people. International speakers included California Proposition 13 leader Joel Fox and former Labour Finance Minister from New Zealand, Sir Roger Douglas. It's remarkable today to go down the delegate list and see how many attending went on to elected office.

Kevin Avram left the organization in the fall of 1993 and a new chapter for the organization was opened.

On our 10th Anniversary
"At the *Toronto Sun* we're pleased to congratulate the Canadian Taxpayers Federation on ten years of fighting the good fight, without fear or favour, on behalf of overtaxed Canadians."

Lorrie Goldstein,
Editor, *Toronto Sun*

1994 - 1996

"Taxpayers are now in a better position to organize opposition to tax increases."

- Jason Kenney, November 1994

"This taxpayer group is mobilizing fast and represents Canadians in every nook and cranny of the country."

Toronto Sun
February 1994

"The Canadian Taxpayers Federation, substantive creators of the anti-deficit tide ..."

Western Report
March 1997

By 1994 deficits had become public issue number one. A year earlier, the CTF had commissioned the construction of a massive debt clock - 12 feet long, 8-and-a-half feet high with changeable faceplates for the federal and each provincial government. The clock displayed the per-second increase in debt along with increasing debt for the average family of four. The clock was toured around the country relentlessly and made headlines everywhere it went.

While there were still some in government that thought the debt was no big deal [duuhh], for the most part, the debate increasingly turned to not *whether* budgets should be balanced, but rather *how* budgets should be balanced. And herein lies the beginning of the campaign that would elevate the CTF to national prominence.

In the fall of 1994 the House of Commons Finance Committee and several politicians were floating trial balloons about several new or increased taxes that would be aimed at eliminating the deficit,

including - wait for it - a 'temporary' deficit reduction surtax. (Excuse me while I choke.) Never mind that revenues had gone from \$61-billion in 1983 to \$121-billion in 1993 — and the deficit actually got worse!

It was at this point that the CTF undertook its most ambitious campaign ever: a national effort opposing ANY tax increases in the 1995 federal budget. Some of that planning was nerve-racking. We booked large halls for rallies across the country and worried that no one would fill the seats.

But fill the seats they did.

The first rally February 1, 1995 in Kelowna, BC had attracted 800 people and a woman at a microphone in tears over the tax burden made the national evening news. From there the campaign took on a life of its own.



DEFICIT CUTTING

Tax increases possible in next federal budget, minister says

STEWART BELL
Vancouver Sun

Canadians may be hit with tax hikes in the new year to help the gov't cut its deficit, David ...

there's a lag as you work through programs... we'll take a while before it shows up on the revenue

our deficit or debt," said Troy Langan of Victoria, who speaks for the Canadian Taxpayers Federation. "Just how?"

"There can be no tax increases," Abbott or Langan said from his office in Cranbrook. "There ..."

READ OUR LIPS!

No more tax increases, Martin told

By Ashley Ford
Staff Reporter

The Canadian Taxpayers Association has a message for Finance Minister Paul Martin. Think about raising taxes.

Lanigan is betting that federal taxpayers will flock to protests meeting in Kelowna, Kamloops and... of next month. "No more tax increases" is an important target for deficit reduction in the budget.

By the time the rallies reached Ontario, crowds were topping 3,000.

Liberal backbench MP Dennis Mills said that "Canadians would roll-over for a tax increase." He was wrong!

In all, some 20,000 Canadians from coast to coast had participated in 19 TaxAlert Rallies and a quarter-million signature petition was delivered to Paul Martin before he delivered his budget on February 27, 1995.

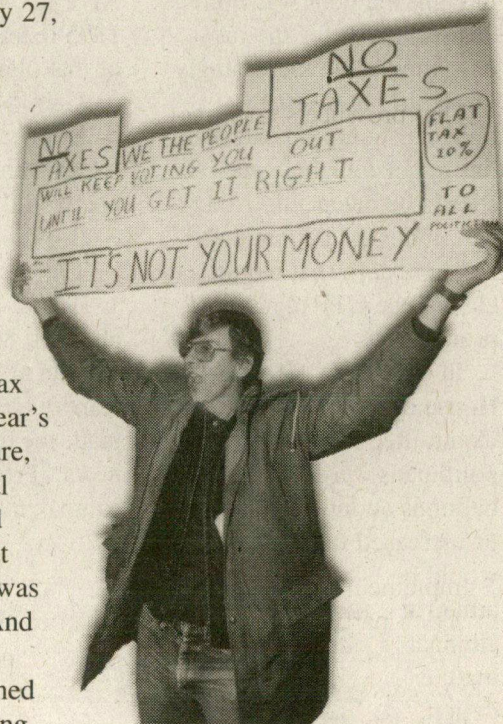
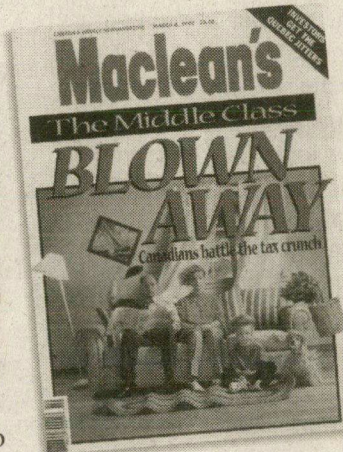
When it was all said and done a CBC reporter looked in the camera and said "the Canadian Taxpayers Federation has succeeded in preventing major tax increases in this year's budget." To be sure, there was the usual array of nickel and dime increases, but nothing like what was being proposed. And nothing like what would have happened had we done nothing.

The campaign earned the CTF headlines across the country and even internationally. Suddenly,

what the CTF did and said beyond the borders of Alberta and Saskatchewan mattered. As a February

1995 CBC radio profile put it: "the Federation has stormed onto the national scene establishing itself as perhaps the most potent pressure group of the new politics."

A logical solution to the deficit crisis was balanced budget laws. Federally, and in each of the provinces the CTF went to work drafting model legislation that would broadly



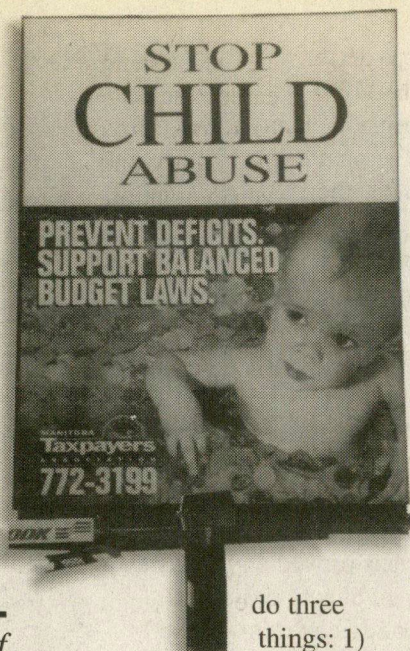
"The dearth of new taxes may be the result of an unprecedented grass-roots protest that began in the West and steamrolled East. Some 17,000 ordinary people turned up in February at anti-tax rallies from Victoria to Halifax, they swore and shed tears in gyms and town halls. They organized not in reaction but in pre-action. And by the time they'd drawn their lines in the snowy landscape of a Canadian winter, Parliament Hill was encircled, feeling the full force of people power."

Vancouver Sun
February 1995

"The CTF is an amazing phenomenon, whose recent success in promoting tax and expenditure limits represents the ultimate paradigm shift in politics — from the top-down, trust me old politics to the politicians do-as-you're-told new politics."

Financial Post
June 1995

CTF
billboard in
Manitoba,
1995



"A storm of revolt is blowing from the West and it's possible there will be showers of discomfort for Atlantic Canada's politicians."

Moncton Telegraph
Journal
August 1994

"The Federation has become one of the province's – if not the country's – most effective interest groups."

BC Business
Magazine
July 1996

do three things: 1) require the budget be balanced by law, 2) impose financial penalties on politicians for non-compliance, and 3) require voter approval for new or increased taxes.

While variations of balanced budget/taxpayer protection legislation were enacted in British Columbia (later abolished by the NDP), Alberta and Saskatchewan, the first real victory came in Manitoba. That province's law – not perfect – met all three conditions listed above and included a mandatory debt retirement schedule.

Then Premier Gary Filmon, introduced the law prior to the 1995 provincial election in that province and campaigned on it. The CTF ran aggressive TV and billboard ads — Stop Fiscal Child Abuse — during the campaign that supported its implementation regardless of which party formed government. Manitoba's *Taxpayer Protection Act* remains in place today.

We challenged all provinces with the Manitoba template, especially during election campaigns. During the Ontario provincial election in 1995 for example, Mike Harris signed the CTF's *Taxpayer Protection Pledge* that committed a government elected under his leadership to enact comprehensive taxpayer protection legislation. After being elected, we needed to remind him more than once of his pledge.

The CTF had an incredibly talented team of spokespeople and researchers in place. Paul Pagnuelo in Ontario, Peter Holle in Manitoba, Moira Wright in Saskatchewan, James Forrest and Mitch Gray in Alberta, Robert Pauliszyn and Troy Lanigan in British Columbia. Jason Kenney then working out of Edmonton held the position of president.

One thing this group had was a knack for coming up with clever stunts – especially on MP pensions. One time the CTF delivered oversized mock pension cheques to selected federal cabinet ministers across the country. But that was nothing compared to the infamous 'pink pig brigade'.

After years of public outrage over the generosity of MP pensions the federal government introduced Bill C-85 in 1995. It would

"The Canadian Taxpayers Federation is an effective watchdog against government spending abuses ... for its exposes and efforts, the Federation deserves plaudits and contributions."

Financial Post
December 1996



"Whatever the bravado among politicians now, the whole issue of MLA pensions would likely never have come to the fore had it not been for the work of the CTF. Since 1993 the organization has been calculating pension figures and circulating petitions for reform."

BC Report magazine
July 1995



modify the plan slightly, but still offer a benefit accrual rate twice the legal limit under the *Income Tax Act* of Canada.

When Bill C-85 was in the Committee stage, only hand-picked experts were allowed in to testify. Outraged, the CTF wanted to draw attention to 'bean counters but no hell raisers allowed'.

So then-Ontario director Paul Pagnuelo contacted the Ontario Hog Producers Association with the intention of getting some hogs loaded onto the back of a flatbed pick-up and driving them down Wellington Street with a bullhorn to draw attention to taxpayers being shut out of these hearings.

Such an unusual request resulted in an emergency board meeting of the Hog Producers Association who called back the next day to say "No, I'm sorry ... but we're tired of having our product and livelihood constantly associated with politicians."

So we found these pink plastic pigs at Canadian Tire with wonderful salacious smiles on their faces. We

cleaned almost every store in Ontario by purchasing 242 of them and placed them on the front lawn of the federal Parliament representing the number of MPs who had refused to

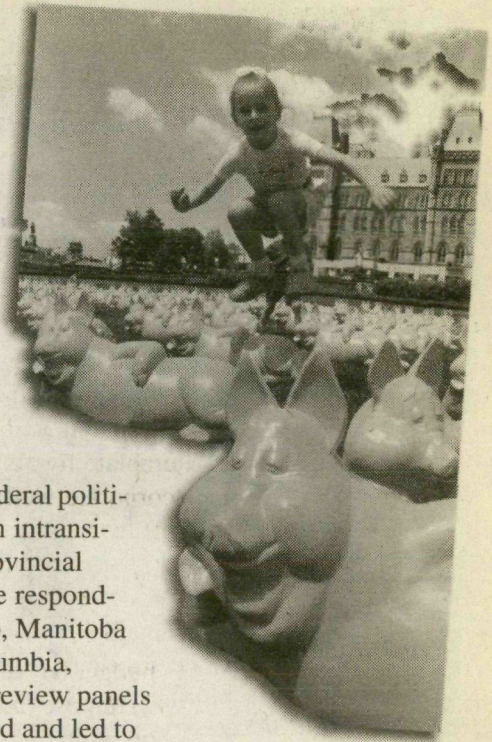
opt-out of the MP pension plan. The picture made the front page of almost every major daily in the country. And, we got into the hearings to boot!

But while federal politicians proved an intransigent bunch, provincial politicians were responding. In Ontario, Manitoba and British Columbia, compensation review panels were established and led to the implementation of CTF recommendations almost verbatim. Governed by the principles of transparency, fairness and accountability ... fully taxable salaries and self funding pension plans were put in place.

Another significant victory involved a campaign in the province of Alberta to end government grants and loans to private businesses.

The CTF had been documenting literally billions of dollars the Alberta government had poured into business ventures all in failed Soviet-style attempts to 'diversify' the economy.

With the 1996 passage of the *Business Financial Assistance Limitation Act* Alberta became the first province in Canada to prohibit new loans and guarantees from being issued without the passage of specific legislation —



"The premier announced that anti-loan legislation would be introduced as early as 1996. Most significant, however, Mr. Klein assured reporters the legislation would be framed by the [CTF] virtually assuring it will have few, if any loopholes."

Alberta Report
September 1995

THE TAXPAYER



ensuring full public debate before tax dollars can be sunk into anything. The legislation would serve as a template for future CTF 'corporate welfare' battles.

Structurally, the CTF tightened its three-fold mission statement that remains in place today. It consolidated the confusing patchwork of provincial associations into one national Federation with one board of directors with representation

from across the country. The current CTF logo was also adopted during this period.

In 1996, before he left the organization, Jason Kenney at- tended the World

Taxpayers Conference in Budapest, Hungary to receive an award for our work in advancing taxpayer protection legislation. The CTF joined Taxpayers Associations International in 1992 and assisted the Hungarians in developing a taxpayer organization in their country. So in addition to receiving the award, we were delighted to see a vibrant taxpayer organization emerge in Hungary.

On our
10th Anniversary

*"In the increas-
ingly crowded
media universe,
the Canadian
Taxpayers Fed-
eration stands
out. Through
rigorous re-
search, an un-
canny 'nose for
news' and
dogged deter-
mination, they
have had im-
pact far greater
than many
much larger
and better
funded policy
advocates."*

Mike Duffy,
CTV News Net

1997 - 2000

*"In the post deficit era, it's more important than
ever that governments prioritize their spending ... the CTF will
be there to frame that debate and drive the agenda."*

-Walter Robinson, June, 2000

*"Tax rage ...
from a fringe
issue nurtured
by bodies such
as the Cana-
dian Taxpayers
Federation ... it
has become
both more
mainstream and
passionate."*

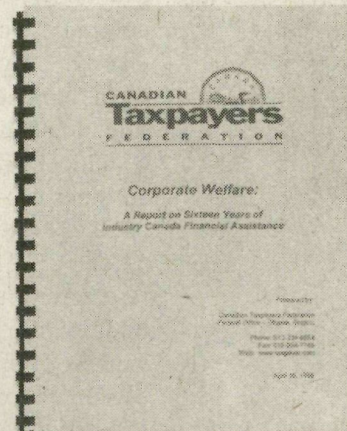
National Post
April 1999

1997 marked the first balanced federal budget in nearly three decades. Several provinces had also balanced their budgets and more were coming on stream with legislation outlawing future deficits.

And while debt repay- ment remained an issue, the public policy debate increas- ingly focused in on what to do with the so-called budg- etary surpluses: cut taxes or increase spending.

The CTF remained well

positioned to enter the fray. This time however, from an even closer vantage point. In 1997 the CTF opened an office in the nation's capital – no less than a well hit six iron from Parliament Hill. We also entered cyberspace by establishing what would

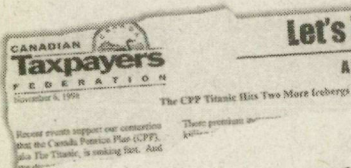


THE TAXPAYER



On our
10th Anniversary
"The Canadian Taxpayers Federation stands alone in fighting, without compromise, the excessively high taxes in this country."

Diane Francis,
columnist
National Post



Let's Talk Taxes A Weekly Commentary

were able to anticipate and capitalize on issues and events even better. The corporate welfare report for example, was initiated in part from anonymous information obtained via a brown envelope. NHL hockey subsidies provides yet another example.

The CTF had extensive research to refute all the traditional arguments in support of a government bailout of professional hockey and was quick to

become an award winning web site at www.taxpayer.ca and adopted a new slogan for the organization "fighting for taxpayers".

And fight we did.

Walter Robinson was hired as federal director and quickly established his credibility with a two volume "corporate welfare" study detailing some \$11-billion in loans and grants to some of Canada's largest, most profitable corporations.

The message was: Not one penny of so-called 'surplus' should be directed to new spending as long as governments continued to waste billions in boondoggles like corporate welfare.

The CTF prided itself on being proactive from its base in Western Canada. But

with an established presence in Ottawa we

offer rebuttals to any politicians who floated a taxpayer funded trial balloon. When the federal government formally announced a \$20-million bailout package in January 2000 the CTF was in a position to lead national opposition.

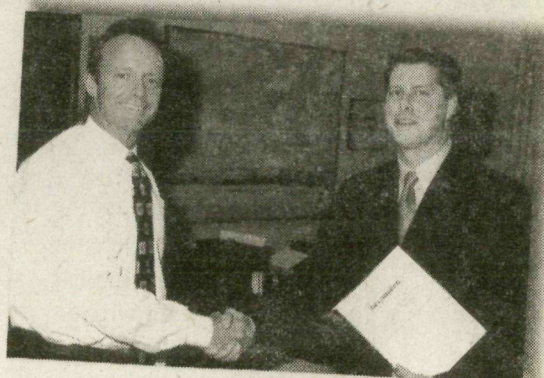
On January 20, 2000 the CTF announced the 'Great Canadian Puck-Off' urging Canadians to send the Prime Minister a hockey puck with a note stating that taxpayers don't wish to play the subsidy game. On the very next day, the federal minister responsible – tail between legs – held a press conference to withdraw the package.

We haven't won every issue we fought — CPP tax hikes, Sheila Copps' new tape tax and pay equity settlements come to mind — but we've been quick to provide commentary, statistics and alternative positions on these and so many more taxpayer issues that arise. Moreover, CTF directors find themselves increasingly invited to meet directly with cabinet ministers and heads of important

"The CTF has a great site ... for starters, look at the CTF's great URL:

www.taxpayer.com. Clearly somebody was thinking when that domain was snapped up. The site itself is strong on information and light on gizmos, making the surf experience quick and effective. In other words, a visitor gets a big bang for his time"

*Hill Times
February 1998*



CTF director Mitch Gray (right)

government agencies to discuss policies before they

with then Alberta Treasurer Stockwell Day

On our
10th Anniversary
"The Canadian
Taxpayers Fed-
eration [is] ex-
tremely helpful
in telling us the
true score on
taxes."

Rich Howe, Talkshow
Host, CJCJ Halifax

On our
10th Anniversary
I value the CTF
as an invariably
credible source
of thoughtful
input."

Roy Green, Talkshow
host CHML Hamilton

happen. When the founders of the CTF in the wake of the anti-GST rallies envisioned a full time taxpayer watchdog that could be proactive.

More than that, issues advanced by the CTF were now very much part of the mainstream. Proposals for balanced budget laws for example no longer caused laughter and derision. And debates on tax cuts were less about whether we should have them and more about what kind of tax cuts we should have. Not only were politicians – especially provincially – campaigning on tax relief, but they were winning.

To be sure, governments were increasingly deceptive. While giving income tax relief with one hand, payroll tax hikes, bracket creep and various fees were taken with the other. Real and substantive tax relief defined much of the CTF's advocacy and success during the period.

In the fall of 1998 the CTF launched the first of two national CUT TAXES NOW! campaigns aimed at eliminating two federal

surtaxes, ending bracket creep and implementing an across-the-board ten percent reduction in income taxes. Elements of the campaign included a petition drive, billboard advertising and a commissioned report on the impact of bracket creep.

In 1999 we were even more creative, wheeling in 9,413 loonies at the press conference launch to visually demonstrate the impact bracket creep has had on the average wage earner over the past decade. We also announced an on-line tax cut petition dubbed the Billion-Byte March.

On more than one occasion

we were told by naysayers to quit talking about bracket creep. De-indexation is too confusing a concept for the public to grasp and no one will understand what you're talking about. But that's precisely why we kept talking about it.

Governments who were raking in \$12-billion a year as a result of bracket creep kept doing it because they assumed the public would never catch on to their scam.

On our
10th Anniversary
"You have been
tremendous mar-
keters of ideas
at the retail level
... making taxes
more an issue in
the day-to-day
discourse of the
nation."

Michael Walker,
Executive Director,
The Fraser Institute

Government's take doesn't drop unless inflation tops three per cent

That tax-bracket creep is draining your wallet

As a result, wage earners are doubly punished: first higher tax brackets erode through their buying power that, according to the same report...

People may not be able to explain it, but they know they're getting ripped off.

After all, looking to eliminate bracket creep when it moves up to one number tax system, roughly personal income tax is calculated as a percentage of the federal rate. The financial impact of the new system is not clear, but it is estimated to be around \$1 billion. They say to make full indexation of the budget, to build a tax policy to a new era of economic growth, before the strain from Canada's debt...



"The Canadian
Taxpayers Fed-
eration led the
fight to end
[bracket]
creep."

Edmonton Journal
February 2000

Canada on 'the tax-cut freeway'

Budget lowers personal, corporate levies; kills 'bracket creep'

By ERIC BRADSHAW
For hundreds of thousands of Canadians every year, this is a tax-cut freeway. The more surprising level of the day was Mr. Martin's...
free in tax relief within five years, including a reduction in the middle-class...
canadians...
The more surprising level of the day was Mr. Martin's...
scale date of April 1st 2000

"Bracket creep has been the top complaint of the Canadian Taxpayers Federation, a national lobby that has grown increasingly influential."

Vancouver Sun
February, 2000

"The budget got a nod from the Canadian Taxpayers Federation who've been hounding Martin for years ... for an end to bracket creep."

Winnipeg Sun
February 2000

But to blow their scam out of the water was precisely our responsibility as an organization and we took seriously how we would message and package these important – albeit esoteric – concepts to the public.

In the end, our efforts were rewarded when Paul Martin rose in the House of Commons on February 28, 2000 to announce that bracket creep was dead. No, taxpayers did not get everything they deserved in that budget and no, the CTF was not alone in calling for an end to bracket creep. But as even Paul Martin himself stated, no organization played a larger role than the CTF in ending this insidious back door tax.

The CTF was organized as it had never been before. We finally had a full time CEO in Ken Azzopardi to oversee operations. It allowed everyone in the organization to focus on their areas of expertise. A

talented communications staff of Walter Robinson in Ottawa (later joined by a full-time researcher Bruce Winchester), Mitch Gray in Alberta, Mark Milke in British Columbia (who transferred from Alberta), Richard

Truscott in Saskatchewan, Victor Vrsnik in Manitoba and Brian Kelcey in Ontario. Dean

Smith remained our in-house webmaster, desk-top publisher and editor of *The Taxpayer*. Except for Brian, this team remains in place today.

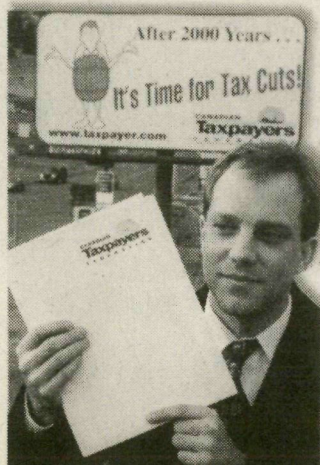
As an aside, it was interesting to learn at our annual planning meeting in April 2000 that all six of our spokespeople graduated high school in the same year: 1985. Generation X was truly getting a say in the future of the country.

Our directors were busy in the provinces as well. The CTF has always been structured with spokespeople in the provincial capitals. It is easier to achieve victories there and then push the envelope in other provinces and federally. Generally, whenever leadership is demonstrated in the provinces, Ottawa is bound to catch up in a few years. Case in point: tax reform.

In 1998 the CTF submitted a report to the Alberta Income Tax Review Committee calling for simpler, lower and flatter income taxes. The four pillars of reform called for an end to bracket creep, a more generous basic personal exemption, a low single rate of income tax and an end to tax discrimination based on mar-

"Crisp, well groomed, and intellectually sharp young professionals."

Calgary Herald
May, 1999



Call for tax reform gathers strength

No signs Ottawa is taking advice of interest groups

about restraining members have the more

THE TAXPAYER

On our
10th Anniversary

*"Those who
fight for
freedom in this
country have a
great ally in the
CTF."*

Charles Adler,
Talkshow host
CJOB Winnipeg

riage. Each would find their way into law.

While success was less marked in other parts of the country, tax reviews were unfolding and taxpayer-friendly gains were being made.

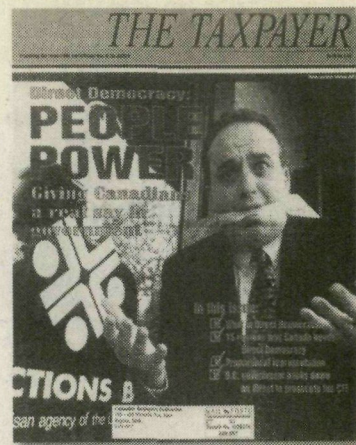
But the biggest victory provincially was importantly won in Canada's most populous province. You'll recall the CTF's *Taxpayer Protection Pledge* that Mike Harris signed in that province's 1995 provincial election. Well, we never let him forget it. He

threatened by the province's Byzantine gag law, and won! We formed coalitions in BC and Manitoba aimed at stopping any weakening of the province's Freedom of Information laws. In Alberta we organized campaigns in support of two private members bills that would introduce citizen initiated referendums in the province. We defended the constitutionality of Canada's only recall law in British Columbia and began coalition work in questioning the wisdom of our first-past-the-post voting system where governments are "elected" with less than 40% of the vote.

This period also saw the establishment of three annual CTF events — still in their infancy, but soon to become regular staples.

The first are the Teddy Waste Awards — honouring the best of the worst in high taxes and government waste.

Held each year at a black tie news conference in Ottawa during Oscars week, a golden pig is awarded federally, provincially and for "lifetime achievement" to any bureau-



Amend information legislation now

The following is an extract from the Manitoba Freedom Press.

On June 11, the members of the Manitoba Freedom Press, in a meeting held at the Manitoba Freedom Press, discussed the importance of the Manitoba Freedom Press in the province of Manitoba.

According to the Manitoba Freedom Press, the Manitoba Freedom Press is a non-profit organization that is dedicated to the promotion of the Manitoba Freedom Press in the province of Manitoba.

The Manitoba Freedom Press is a non-profit organization that is dedicated to the promotion of the Manitoba Freedom Press in the province of Manitoba.

The Manitoba Freedom Press is a non-profit organization that is dedicated to the promotion of the Manitoba Freedom Press in the province of Manitoba.

was

hounded time and time again until finally on November 23, 1999, Bill 7, a *Taxpayer Protection Act* was introduced at Queen's Park. The new law would require Ontario to balance its budget by law, impose stiff financial penalties on the Premier

Taxpayer protection bill finally tabled by Harris

Perseverance pays off

May 10, 1999, which helped set a landmark victory at the polls.

That day gave me a sense of relief and hope.

The bill is a landmark victory for the people of Ontario.

The bill is a landmark victory for the people of Ontario.



Linda
LEATHERDALE
MONEY EDITOR

and his cabinet if a deficit was incurred and enable voters to pass judgement in a referendum before any new or increased taxes could be imposed.

So much has happened in the provinces. In BC we ran election ads in the face of jail sentences and fines

"The Canadian Taxpayers Federation knows a boondoggle when it sees one."

Ottawa Sun
June 1998

CTF founding
Board Director
Bob Matheson
receives
TaxFighter of
the Year
award
in
1998.





This cartoon appeared on the editorial page of the Financial Post on May 22, 1998.

crat, politician, government
or government agency that
demonstrates a unique ability
to waste or increase our
taxes.

Tax Fighter of the Year meanwhile honours a Canadian who has demonstrated outstanding commitment to the cause of taxpayer emancipation. The award has been received by founding CTF board director Bob Matheson, Calgary-based radio talkshow host Dave Rutherford and most recently Premier Mike Harris for his taxpayer protection law.

Finally, there is Gas Tax Honesty Day. This is the one day a year when the CTF publicizes to motorists the true cost a litre of gasoline. Unbeknownst to most consumers, half the pump price of gasoline is tax! Worse, less than 5% of the \$5-billion collected by the federal government each year in gasoline taxes is put back into our roadways.

Another subject has been aboriginal policy. For years, the CTF like most groups has been hesitant to enter the fray for fear of being labelled racist. Well, pre-

dictably we've been labelled racist more than once, but we make no apologies for exposing government waste, mismanagement and the absurdity of modern day treaties. We also sought intervenor status in a court case arguing for equal treatment of all Canadian taxpayers and have worked with grass-roots aboriginal groups demanding greater accountability in reserve finances.

Speaking of racism. One of the best stories of the past four years involves a "trade mission" to Italy involving the Prime Minister along with 12 Liberal MPs, one Senator and 70 businessmen all of Italian descent that took place in May, 1998. In a simple commentary Walter Robinson stated the obvious: junkets like these are the reward for party loyalty and jokingly dubbed the trip "The Tortellini Trade Tour".

Well within hours the story had taken on a life of its own. Newspapers adopted "Tortellini Trade Tour" in their headlines and suddenly in far off Italy the PM was made to justify this taxpayer expense. Some of the Liberal MPs were so

On our
10th Anniversary

"The Canadian Taxpayers Federation has been a perfect little brat to governments during its first 10 years of life. Now that it's poised to enter those difficult teenage years, I imagine things will only get worse. Happy 10th Birthday!"

Les Leyne, columnist
Victoria Times
Colonist

"It's a good thing there are outfits like the Canadian Taxpayers Federation around to blow the whistle."

Sterling News
Service, BC
November 1999

Lobby group ads target pension-friendly MPs

By DAVID GAMBLE
Parliamentary Bureau

The Canadian Taxpayers' Federation says MPs' pensions are too rich and so are southern Ontario's advertising rates.

For that reason the fed-
eration is confining its
vision cam-
and B.C.
ex, says
rector



ROBINSON
Ad campaign

Commuting radio hits tolling to put "principles before people" and remain outside their "pension plan" will soon be

100

select

10

10

On our
10th Anniversary
"The CTF has done a fantastic job during their years and has emerged as one of the most prominent members of the Taxpayer Associations International and its 25 member associations from 21 different countries on six continents."

Bjorn Tarras-Wahlberg
President World
Taxpayers
Association,
Stockholm, Sweden

On our
10th Anniversary
"Year after year, the CTF battles with incredible tenacity to protect taxpayers from spendthrift governments. They are an inspiration to all who believe in smaller government, lower taxes and greater economic freedom."

Monte Solberg, MP
Official Opposition
Finance Critic

defensive as to accuse the CTF of offending "Italian Canadians" and even "racism". Momma mia! The story actually earned the CTF its first cartoon in a major national daily.

Had the CTF not commented on the story, it is doubtful taxpayers would have ever heard of the taxpayer-funded junket.

These stories often never see the light of day, because the official opposition – who should be blowing the whistle – are often sitting in the back of the plane. MP pensions is a prime example. Opposition to gold-plated MP pensions was once the political polygraph test of the Reform Party. Not so anymore, as the now Alliance Party helped fast track legislation this summer to enter all MPs into the plan and enhance their severance allowances to boot.

Two years earlier an "opt-in clause" for the gold-plated MP pension plan was made available to those who had – on principle – choose to stay out of the plan prior to the 1997 election. The CTF immediately surveyed the 48 MPs eligible to opt back in whereupon 32 said



they were staying out. The other 16 were targeted as part of a "Principles before Pensions" campaign in which radio ads – using the MPs own words – urged constituents to demand their representative keep their word. One Reform MP was so angered that in response to the campaign he equated the CTF with being fascists – a real class act, the MP opted back into a pension he had just one year earlier campaigned against.

Another big event in 1998 was hosting the World Taxpayers Conference in British Columbia: representatives from 14 taxpayer organizations in 11 countries on five continents attended. It remains the most geographically representative gathering of non-partisan taxpayer organizations ever held.

CONCLUSION

Of course nothing would have been advanced in the fight for taxpayers over the past decade without tens of

thousands of Canadians voluntarily – and without a tax receipt – supporting this organization, not only

On our
10th Anniversary
"Finally, [taxpayers] have a strong, intelligent, no nonsense, non-partisan force to watch dog their interests. The Canadian Taxpayers Federation has shown itself to be a veritable Rottweiler, with a bite every bit as fierce as its bark."

Barbara Yaffe
Vancouver Sun

Taxpayers to the rescue

"The western influence in national thought also shows through ... organizations ... the Canadian Taxpayers Federation push for greater fiscal responsibility on the part of governments, specifically balanced budgets. It received enormous publicity in the lead-up to the 1995 deficit-reducing budget federal budget and received much of the credit in the media for the absence of major tax increases in the budget."

From The Ascendancy of Western Canada In Canadian Policymaking, a February 16, 1998 study authored by David J. Rovinsky from the Center for Strategic and International Studies, Washington D.C.

financially, but in terms of the many campaigns we've fought. As Board Director Connie Osterman commented so eloquently at our ten-year anniversary dinner:

"Great organizations do not come about by accident. Often times people get madder than hell, something gets started, but it doesn't last. But thanks to a lot of people out there who took a flyer on the idea of a taxpayers federation that could make a difference, we have an organization today."

These ten years are but the beginning of so much more to come for this organization. At our recent planning session, a revised focus was placed on prioritizing government spending, health care and social security reform and aboriginal policy.

In closing there is one final story, that so aptly summarizes the CTF and its advocacy over the past decade. It was told at our anniversary dinner by the editor of this publication — and our longest serving employee — Dean Smith from when he was working in Edmonton.

"When we

the Alberta MLA pension plan it was all out war. At one point Ralph Klein even accused us of robbing seniors and taking money away from seniors, and I thought here we go again. I remember taking a phone call at that time and this crackly voice, obviously an elderly lady came on ... 'are you the people robbing seniors?'

"And I started in defensive mode, 'well no it's not true, it's these politicians you know' ... I've got this spiel almost memorized. And she said 'No, I want to know where to send my money!'"

"I realized then, we had the heart of the people. We were doing what they wanted us to do. They felt that we were representing them and no matter what anybody said about us, or what lies they told, they knew that we were standing with them. So I said at that point I said we can't lose. We can't lose." ■

On our
10th Anniversary

"It's hard to believe the CTF is ONLY 10 years old, given all that it has accomplished ... through forceful, but measured lobbying efforts, the CTF has managed to make itself THE voice of beleaguered Canadian taxpayers. Not bad for a pre-teen."

Lorne Gunter,
columnist, *The Edmonton Journal*



On our 10th Anniversary

The CTF received many letters and accolades on the occasion of its ten-year anniversary. But this one stands out. For seven of the CTF's

ten years, one man has been our country's Finance Minister. To be sure, we do not agree with him on many things. However, we have always found him to be respectful, approachable and with an open door and open ear. He has earned our respect. Here's what Paul Martin had to say on the occasion of the CTF's ten-year anniversary.

Minister of Finance
Ministre des Finances
Ottawa, Canada K1A 0G6

MAK - 0 2000

Walter Robinson
Federal Director
Canadian Taxpayers Federation
Suite 512-130, Albert Street
Ottawa, ON
K1P-5G4

Dear Walter:

I would like to offer my congratulations to the Canadian Taxpayers Federation on the occasion of its 10th Anniversary.

The past decade has seen a vast improvement in Canada's circumstances and in our economic prospects. While this turnaround has been accomplished with the help of all Canadians, special thanks are due to those who have engaged actively in the policy process, challenging old assumptions and suggesting new approaches.

The Taxpayers Federation has been at the forefront of this group of activist Canadians. While we have not always agreed on specifics, the Federation is an important and valued voice in decision-making. Nowhere is this more evident than in the leading role that the Federation played in educating Canadians about bracket creep and building support for re-indexation of the tax system.

The Federation is to be commended for what it has been able to accomplish over its relatively brief existence. I am confident that you will continue to be an influential voice in the future.

Sincerely,


Paul Martin
Minister of Finance

Canada

Top Ten Waste Watch

by Dean Smith

You would think after nine years as editor of this publication that I'd seen it all. Well, you'd be wrong. I'm still amazed at the many ways in which governments waste our tax dollars. On the occasion of our tenth anniversary I've dug through ten years of past issues of *The Taxpayer* and compiled a top ten waste list. You might call it my best of the worst! As these are some of my personal favourites, they do not necessarily reflect the biggest money losers. Nonetheless, be sure you're seated before reading on!

10. Missing the Train

In 1981, BC Transit purchased five locomotives in Quebec for a commuter rail project. While successive BC governments navel gazed, trying to decide how it would proceed with the project, the locomotives sat in storage in Ontario at a cost of \$20,000 a year. Vandals damaged several units and the engines, which were not covered or winterized, deteriorated. Finally, 15 years later in 1996, BC Transit determined that the locomotives would not be suitable for the commuter rail project.

The BC government paid \$662,000 to purchase the locomotives, \$316,000 on generators, \$26,000 for insurance, \$210,000 for storage and \$273,500 for interest payments on the money the government borrowed, so it could transform expensive transportation equipment into piles of rusting metal. The total: \$2.5 million. In 1996, the government sold the locomotives for scrap, recouping \$65,000.



9. Jailbreak

In 1991-92, federal taxpayers paid \$1.9-billion to keep bad guys in jail. Well, sort of. Those dollars also provided passes to inmates to shop, tour, play hockey, camp and attend family and community events. In 1991-92, Corrections Canada handed out 49,656 such passes of which 42,737 required escorts. These passes are controversial because criminals have used these excursions to escape. Daniel Gingras for example, who had a birthday pass to visit the West Edmonton Mall in June 1987, escaped and murdered two people before he was recaptured. So in 1993, the

CTF made an Access to Information request to determine the cost to taxpayers of three specific passes.

■ Willie Blake was sentenced to life imprisonment for killing another inmate in 1976 with a butter knife. Obviously a model prisoner! He received a three-day weekend pass in June, 1992 for a camping trip near Hinton, Alberta. The trip

cost taxpayers \$8,727.18 in overtime for the guards, \$550 for supplies, \$209.76 for travel, and \$220 for rations totalling \$9,706.94.

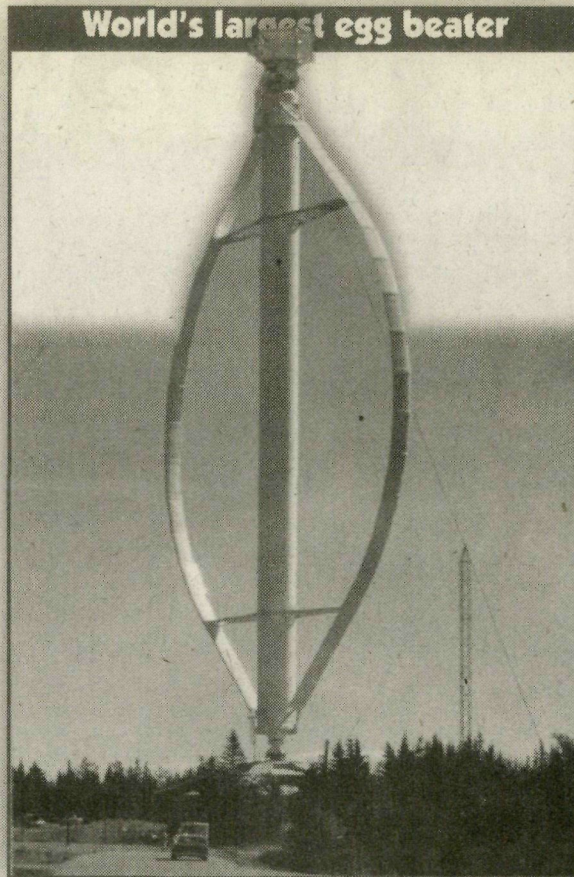
■ Larry Takahashi — better known as the Balaclava Rapist — was sentenced to three life terms in 1984 for 14 sex-related offences. Since 1989, he had been allowed outside the Mountain Institution in Agassiz, BC to golf on nearby courses. Corrections Canada gave this reply to our request: "Please be advised that inmate Takahashi paid for his own meals and green fees whilst on the temporary absence. There was no rental of equipment as Mountain Institution possesses golf clubs."

■ As for Daniel Gingras' birthday pass, Corrections Canada said: "There are no records available that capture the costs incurred providing the escorted pass to the West Edmonton Mall in June, 1987...the staff member involved was tasked to escort the inmate Gingras during his regular working hours...Further, a Correctional Services Canada vehicle was used for the escort."

8. Picture This

The first ever Teddy Waste Award — detailed in the April 99 issue of *The Taxpayer* — went to the BC government for its genius purchase of a photo radar instruction manual.

In 1995, the BC government contracted American Traffic Systems (ATS) to develop a photo radar system for the province. In 1998, it was



discovered that \$400,000 of the \$15.2 million billed by ATS was earmarked for a "Verification Rules Reference Book." Obtained through Freedom of Information the manual is a mere 22-pages with such insightful analysis as a photo of pavement with the caption "this image demonstrates a camera aimed too low." The next photo with a picture of blue sky wisely notes that this camera is "aimed too high."

At a mere 2,637 words the manual cost BC taxpayers \$152 a word! This may be the most expensive document ever produced by a government in Canada.

7. The World's Largest Eggbeater

On the Gaspé Peninsula, which juts into the St. Lawrence River, sits the world's largest eggbeater. Called "Eole," it was named after Aeolus, the Greek god of the winds. The name was quite ironic because millions of your tax dollars were thrown to the wind on this one.

This 30-story wind turbine was the brainchild of the National Research Council and Hydro-Quebec. It was supposed to generate electricity. By 1985, having already sunk \$37 million into the project, the two levels of government were ready to pull out. The sheer size of the turbine resulted in stress-related mechanical problems. For example, it cost \$25,000 to rent a crane to fix an oil leak! Moreover, the wind velocities were far lower than expected.

In 1986, Eole was sold to a Montreal engineering firm for \$1 along with a contract from Hydro Quebec to buy electricity. When Hydro Quebec wouldn't renew their contract, the engineering firm sold Eole for \$1 to a Montreal businessman in 1992

who hoped to turn it into a tourist attraction.

6. Now Ain't That Grand

In 1994, I was talking to a representative from the Foreign Affairs Department about some questionable expenditures. In passing, he mentioned a grand piano. When asked how many grand pianos the Department owned, he couldn't answer, so we followed up with an Access to Information request. The Department, which is known for its high living diplomats, had at that time 74 grand pianos located in embassies around the world from Dakar, Senegal to Damascus, Syria.

In many cases these pianos are little more than expensive decorations and can range in value from \$10,000 to \$100,000 for a "concert grand". The Canadian embassy in Washington, D.C. has five grands. There is one in the drawing room of the official residence and another in the drawing room of the minister's residence. The remaining three are in the chancery, including one on the sixth floor foyer, another in the hospitality suite and a concert grand in the auditorium. Our embassies in Paris and London have three grands. This includes one "concert" grand in both locations.

5. Oh Myrias!

In 1990, Western Economic Diversification (WED) in their infinite wisdom decided to loan money to the Edmonton-based Myrias Research Corporation to build a facility to manufacture supercomputers. On January 16, 1990, WED provided the first loan for \$526,990. Two months

Don't smile at the custom's officer



later WED gave them another loan for \$1,466,725. Myrias barely got that cheque cashed when the next one arrived on May 30, for \$686,695. The fourth cheque for \$775,847 hit Myrias' doorstep 70 days later on August 9.

The flood of money didn't stop there. On October 5, a final cheque for \$517,225 showed up. That was five loans in a matter of 10 months totalling \$3.97 million. On October 26, 1990, less than three weeks after receiving that final cheque, Myrias was placed into receivership.

4. Don't Smile at the Customs Officer

In the November/December 1992 issue of *The Taxpayer* we reported the story of Tim Maloney and his Cocker Spaniel named Kate who lived in Regina. That year, Tim took Kate to Minneapolis to be inseminated. On his return, Maloney was charged \$17.50 GST on the stud fee. The customs officer argued that because the insemination increased the dog's value, GST was applicable.

"I laughed, I thought they were joking," Maloney said. "But no, they were dead serious, and informed me that they would not release my dog until I paid the \$17.50 GST."

When Maloney asked how they could tell the dog was pregnant, the customs officer said the dog seemed to be smiling. Maloney paid, but later fought the ruling and won. The government decided this was one service it didn't need to tax. Well, Kate was pregnant, and her two pups were named, "Rebate" and "Here Comes the Taxman." All women travelling abroad, be advised, don't smile at the customs officer!

3. Grants, grants and more grants ...

The CTF has listed so many grants in *The Taxpayer* over the years that they deserve a category unto themselves. Here's a few of the highlights:

- In 1994-95 the Federal Department of Industry gave a \$3,652 to Katherine St. Amant of Midland, Ontario to help her become a Mary Kay Consultant and further provided \$10,000 to Native Images of Vancouver to set up a tattoo shop.

- Remember the federal government's much vaunted infrastructure program in the mid-1990s? Among the grants was \$297 to the community of Bittern Lake, Alberta to help them purchase a lawn mower, and \$500,000 to Jean Chretien's riding in Shawinigan, Quebec to construct a Canoe Hall of Fame and park.

- One could probably dedicate a catalogue to silly grants handed out by the Canada Council – the federal government's slush fund for the arts. In October 1991, we reported on a \$10,000 grant given to Jim Burke's book "If it Weren't For Sex I'd Have to Get a Job." Obviously, there was a typo in the title that should have read "federal handout" instead of "sex."

- In 1999 University of Manitoba Art Professor Diana Thorneycroft was given \$15,000 so she could string up 12 rotting rabbit carcasses between a couple trees. The dead rabbits were purchased at a local store for \$10 each, save one which was road kill. The rest of the money went to Thorneycroft's "creativity." Amazingly, Canada Council chose to fund her exhibit out of 232 applicants. It makes you wonder what one had to propose to get rejected!



- Canada Council has nothing on the Social Sciences and Humanities Research Council. The CTF reported in 1994 that Albert Schachter of McGill University received \$75,000 to study the Cults of Boiotia and Jennifer Jay of Alberta received \$20,125 for her study entitled "Importance of Gender in Imperial China: the Role of Eunuchs."

- Not to be outdone, the provinces also have a distinguished record of goofy grants. Take the Saskatchewan Agriculture Department which provided a grant to Jerry Haigh so he could determine if the velvet off elk antlers had a positive impact on the immune

system. After feeding velvet to mice, Haigh found no evidence of improved immunity. But all was not lost. Haigh noticed that his concoction had a noticeable impact on the sex life of mice. The mice bred faster, had larger genitalia and produced larger offspring.

2. Expensive Urinal

In 1993, one of our CTF representatives toured our esteemed National Art Gallery in Ottawa. Through one doorway he passed under a urinal hanging from the doorframe. Then he saw a shovel leaning against the wall and a set of coat hooks sitting on the floor. These were not the efforts of a slightly inebriated janitor. They were, in fact, works of art. Fortunately, he took photos and we made an Access to Information request to find out how much these so called "art works" cost.

The items were part of a 13-piece collection by French artist Michael Duchamp, which the Gallery purchased in 1971. Also included in this group was

THE TAXPAYER

a hat rack hanging from the ceiling by a string and a bicycle rim sitting on a stool.

So how much did the Gallery pay for these "works of art?" A urinal would normally set you back \$400 and a shovel \$18. But when these items become "art" that all changes. In fact, the Gallery purchased the package for \$160,000 (1993 dollars) or \$12,600 per item. To be fair, this price included a fancy name for each art piece. The shovel is called, "In Advance of a Broken Arm" and the urinal is named "Fountain."

1. Bum Deal

Plans by the Nova Scotia government to install a high tech system to cover toilet seats in government buildings and hospitals went terribly awry. The \$50,000 system was designed to slip a plastic cover over the seat after each flush. It was touted

as a way to reduce chances of catching certain communicable diseases. However, officials were concerned that the system would lead people to conclude that AIDS could be contracted off toilet seats and quickly put the installation of 250 high tech toilet seats on hold.

Now sitting in a warehouse, a Halifax radio station ran a contest asking for suggestions on what the government should do with these seats. One wag suggested a unit be installed in the legislature as a constant reminder of government "waste".

Finally, the government decided to sell them. And to save even more embarrassment, the sale was done as far away from the Nova Scotia Legislature as possible. In 1992, the seats were shipped to an auction house in Ontario and sold for a grand total of \$300. But the tale doesn't end here. Shipping and auctioneer costs came to \$424. Nova Scotia taxpayers lost another \$124 on this bum deal!■

A Tribute

The history of any organization is shaped by people. Long time supporters of the CTF will know that they have had some tremendous people working on their behalf. Here is a sampling of past employees and board members who have contributed significantly to the CTF's first ten years.

Moira Wright

Moira joined the CTF in 1993 and served as a research associate in Saskatchewan. She was promoted to Provincial Director later that year and served in that position until August 1997.



Mel Smith, Q.C.

A constitutional expert and best selling author Mel has contributed to several CTF reports, presentations, and countless articles. Mel served on the CTF board between 1994 and 1995.



Kevin Avram

Kevin was the founder of both the Association of Saskatchewan Taxpayers in 1989 and later the Canadian Taxpayers Federation in 1990. He served a number capacities with each organization before leaving in the fall of 1993.



Norm Baker

An electrical contractor in Regina, Norm was a founding board member of both the Association of Saskatchewan Taxpayers and the Canadian Taxpayers Federation serving from 1989 to 1995.



THE TAXPAYER

Dr. Chris Gerrard

Formerly a university professor, in Saskatoon, Sask., Dr. Gerrard served as National Research Director and Chief Economist for the Canadian Taxpayers Federation in 1991 and 1992.



Norm Wallace

A successful business man from Saskatoon, Norm was a founding board member of both the Association of Saskatchewan Taxpayers and the Canadian Taxpayers Federation serving from 1989 to 1998.



Robin Richardson, MA, CFA

Based in Victoria, Robin served as National Research Director and Chief Economist for the Canadian Taxpayers Federation 1992-1993.



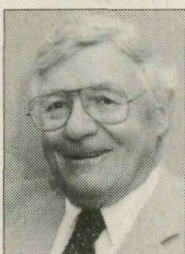
Paul Pagnuelo

Paul joined the CTF in 1993, serving on a volunteer basis as Provincial Director in Ontario until June 1997. He also served on the CTF board between 1994 and 1995.



Bob Matheson, C.M. Q.C.

A senior partner in an Edmonton law firm, Bob was a founding member of the Resolution One Committee which joined with the Association of Saskatchewan Taxpayers in 1990 to form the CTF. He served on the board until 1996.



Brian Kelcey

Brian joined the CTF in 1995 as a volunteer and was later elevated to Provincial Director of the Association of Manitoba Taxpayers. In 1997 he was transferred to Toronto where he served in the same capacity for Ontario until 1999.



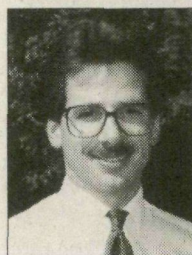
Jason Kenney, MP

Jason joined the CTF in 1991 serving as the Provincial Director in Alberta. In 1995, he was appointed the President and CEO of the CTF. He left the Federation in 1996 to pursue federal politics.



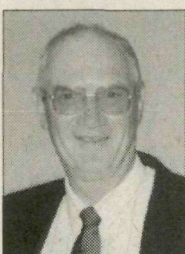
Craig Dockstader

Craig joined the CTF in 1991 and worked as a researcher in Regina, National Communications Director in Edmonton and spokesperson in Victoria. Craig left the organization in the fall of 1993.



Tom Jacobsen

Chairman and CEO of International Colin Energy of Calgary, Tom joined the CTF as a board member in 1990, a position he held until 1996.



Peter Holle

Peter opened a CTF office in Manitoba in 1993 under the provincial moniker Association of Manitoba Taxpayers. Peter left the organization in 1995.



Art Fox

The late Art Fox of Saskatoon was a 20-year-member of the RCMP and founding board member of the Association of Saskatchewan Taxpayers. He served from 1989 to 1994.



Robert Pauliszyn

After serving one year as a field service representative in Alberta, Robert accepted a research position in the CTF's British Columbia office where he served from 1994 to 1998.



CTF Awards

THE TEDDIES

Each year the CTF holds press conferences and announces the recipients of two awards.

Hollywood has its Oscars, we have the Teddies. The Teddies, handed out at a black-tie news conference each March, honour the best of the worst in high taxes and wasteful government spending.

A golden pig is awarded federally, provincially and for "lifetime achievements" to any bureaucrat, politician, government or government agency that demonstrates a unique ability to waste or increase our taxes.

The Teddies are named after Ted Weatherill, a former senior public servant who was terminated in 1998 for "expenses incurred by him ... incompatible with his position as Chairman of the Canada Labour Relations



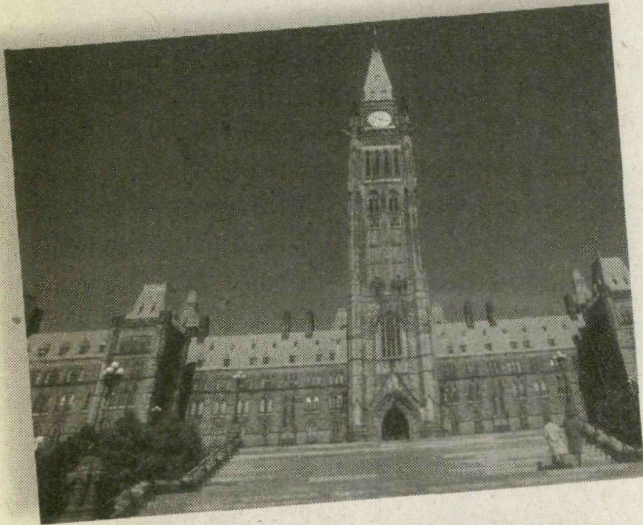
The B.C. government has taken top honour in the provincial Teddy category two years in a row. The first was for a \$150 per word photo radar instruction

manual and the other for its famed fast ferry fiasco.



Calgary-based radio talkshow host and taxpayer advocate, David Rutherford, centre, receiving the 1999 TaxFighter of the Year award.

CTF Awards TAX FIGHTER OF THE YEAR



Federal Teddies have gone to Public Works Canada for overruns on Parliament Hill



Construction and Human Resources Development Canada. The Lifetime Achievement awards, meanwhile, have gone to Sheila Copps and the father of Bracket Creep Michael Wilson.



Mike Harris is presented the 2000 TaxFighter of the Year for his government's taxpayer protection law.

Board”

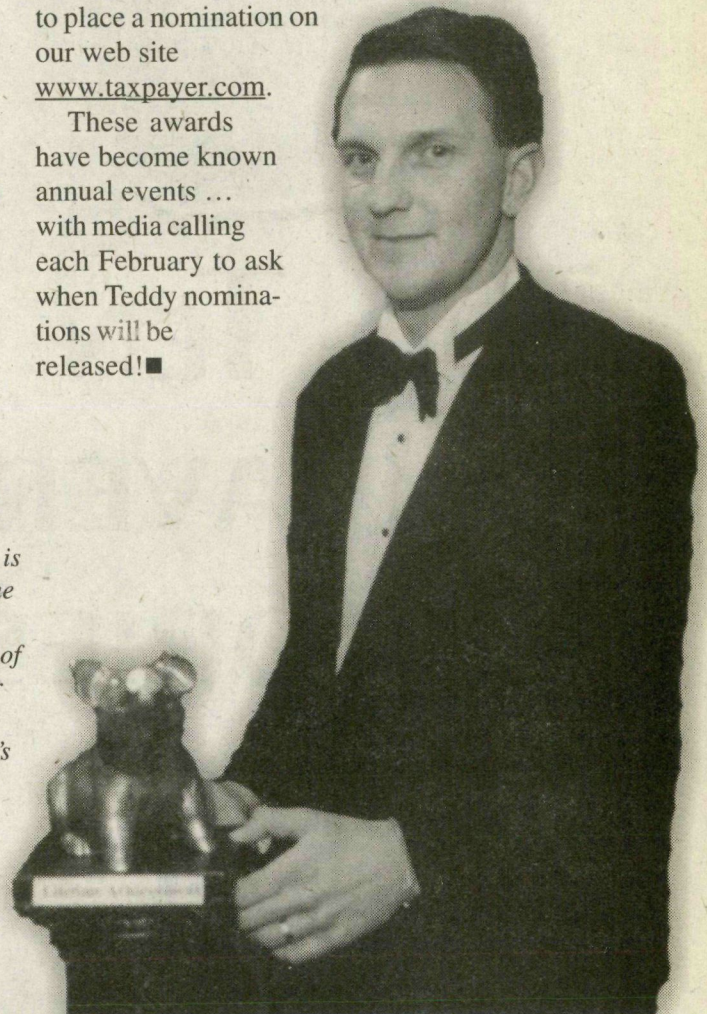
Ted's most famous expense was a \$733.43 lunch for two in Paris at the RPG Arpege! It's always tough selecting nominees worthy of an award in Mr. Weatherill's honour ... but as taxpayers well know, we manage!

On the other side of the coin is the CTF's TaxFighter of the Year Award given annually to a Canadian who demonstrates outstanding commitment and dedication to the cause of taxpayer emancipation.

Nominations for these awards are posted to CTF supporters in *The Taxpayer* and through *TaxAction* monthly updates. The general public meanwhile, is invited to place a nomination on our web site

www.taxpayer.com.

These awards have become known annual events ... with media calling each February to ask when Teddy nominations will be released!■

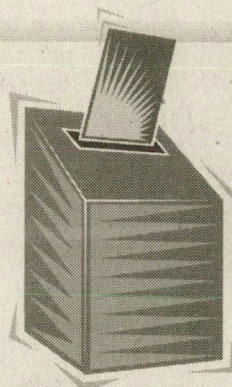




Top Ten TAXPAYER VICTORIES of A DECADE

by Troy Lanigan

Over these ten years the CTF has fought many a battle. We don't like to say that we lose any of them, only that it takes a while for politicians to see the light. Sure enough, there are plenty of areas where it took literally years of pressure and persistence! In many instances it's pressure and persistence that's paid off. The following is a list of the top ten victories from our first decade. And while some have not been achieved alone, there can be no doubt of the leadership role the CTF has played in the outcome of each.



Fight for DIRECT DEMOCRACY

So much of what the CTF deals with – high taxes, debt, wasteful spending – is symptomatic of a much larger problem. That

problem, simply put, is that our current political system fails to be accountable to the very people who pay for it.

For years – through commentaries, reports, and conferences – the CTF has ad-

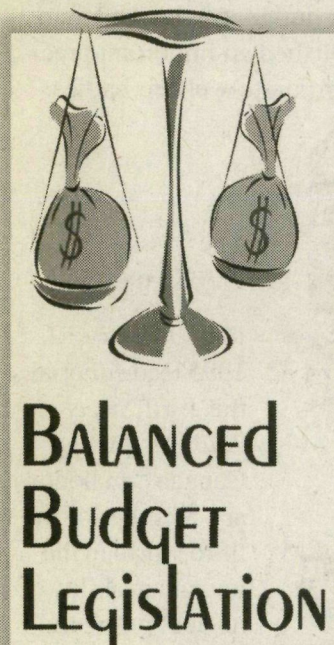
vanced the need to empower taxpayers through meaningful democratic reforms like citizen-initiated referendum, recall and alternatives to our current voting system.

In 1997, the CTF successfully fought off a Charter challenge of British Columbia's recall law. Despite the law's shortcomings, the precedent of a successful challenge would have virtually killed any changes to our woeful state of democracy in Canada.

Indeed, the CTF encouraged use of recall in British Columbia as a means to hold the government accountable for their misrepresenting the province's financial picture prior to and during the 1996 provincial election.

On two occasions in Alberta, the CTF supported private members bills aimed at implementing a meaningful citizen-initiated referendum process in the province. With each attempt a law gets closer to passage.

Finally, the CTF pushed for local referendum legislation in Ontario which was passed in 2000 and also successfully pushed for the inclusion of voter approval mechanisms in taxpayer protection laws in both Manitoba and Ontario.



Years of consecutive and uncontrolled deficits racked up by the federal and provincial governments was a catalyst for the CTF's creation.

In 1993 the CTF commissioned the construction of a debt clock – 12 feet long, 8-and-a-half feet high with

changeable faceplates for the federal and each provincial government. The clock displayed the per-second increase in debt along with increasing

debt for the average family of four. In what was ostensibly a horse trailer, the clock toured around the country and made headlines wherever it was set up.

At every turn the CTF challenged politicians and organized significant petition campaigns aimed at balanced budget legislation.

It paid off. First, in several provinces and later federally the country as a whole gradually moved from red ink to black ink. We're pleased to report that – with a few notable exceptions – the clock is in retirement!



In every province where the CTF has established a full time presence, legislators' compensation has been reformed around the guiding principles of transparency, fairness and simplicity. Specifically, the CTF has opposed gold-plated pensions and 'tax-free allowances' that exempt

one-third of a legislator's salary from federal and provincial income taxes.

Change has generally been built around petitions and the opportunity to make detailed submissions to compensation review panels.

In Ontario, BC and Manitoba, legislators implemented a fully taxable salary and reformed their pension arrangements to a dollar-for-dollar, self-funding plan (Saskatchewan had a self funding plan since 1979). Alberta abolished their MLA pension altogether. Saskatchewan abolished their severance allowance.

Until brought to peoples attention by the CTF, both Saskatchewan and British Columbia had the

practice of allowing retired or defeated MLAs to keep all the taxpayer-provided furnishings and equipment in their office upon retiring or being defeated. Dubbed the "Clean Office Policy" by the CTF, the practice was eventually ended in both provinces.



In 1998 the CTF submitted a report to the Alberta Income Tax Review Committee calling for simpler, lower and flatter income taxes. The four pillars of reform called for an end to bracket creep, a more generous basic personal exemption, a low single rate of income tax and an end to tax dis-

crimination based on marriage.

The CTF's recommendations were adopted almost verbatim by both the Committee and government of Alberta. Better, in 2000 the Alberta government announced it would be lowering its single rate tax of 11% to 10.5%.

Success was less marked in other parts of the country, but Alberta's reforms opened the door for income tax reviews in Manitoba and Saskatchewan. In each instance the CTF made detailed recommendations of which some found their way into government budgets in 2000. Although there was no formal review process in Ontario, that province ended provincial bracket creep in their 2000 budget.

While there is some distance to go – especially federally – incremental gains are being made and momentum is on the side of those who would reform the tax system.



An important victory was won in Alberta with the 1996 passage of the *Business Financial Assistance Limitation Act* which serves to protect taxpayers' dollars from political forays into business ventures.

Albertans — and indeed Canadians — have learned the hard way. Billions

were lost in various failed projects undertaken by politicians. So the CTF began a campaign for "No More Boondoggles" legislation in Alberta to outlaw the financing of private business enterprises.

The campaign paid off with a law that prohibits new loans and guarantees from being issued without the passage of specific legislation, ensuring full public debate before tax dollars can be sunk into anything. The law established an important precedent for future CTF corporate welfare battles.



In its January 12, 1995 lead editorial, the *Wall Street Journal* dubbed Canada "an honorary member of the third world in the unmanageability of its debt problem." The 1995 federal budget was truly a defining moment in the nation's history. Paul Martin, in only

his second budget, had no choice but to tackle the deficit in a meaningful way. The issue is how he would do it.

In the lead-up to that budget, the House of Commons Finance Committee had recommended a slew of new taxes to tackle the deficit. Taxpayers were having none of it. And, unlike the GST five years earlier, taxpayers now had a national lobby group that could organize pro-actively.

And that we did.

Nineteen TAX ALERT rallies from New Brunswick to Vancouver Island attracted 20,000 Canadians and 233,000 petitions were delivered to Paul Martin before he delivered his budget.

And while the budget did contain some modest tax increases there can be no doubt of the campaign's impact.

On March 1, 1995, in the aftermath of the campaign the *Wall Street Journal* summed it up: "The grass roots campaign ... had an impact, Mr. Martin was able to sell deeper spending cuts to his cabinet colleagues and steer them from raising taxes on personal income."

Not only did the campaign stop major tax increases, it elevated the CTF to national prominence.



Voluntary compliance on the part of politicians to balance the books, reduce debt and hold the line on taxes has proven a failure. As past CTF president Jason Kenney used to say "we're in the 25th year of the government's

five year balanced budget plan."

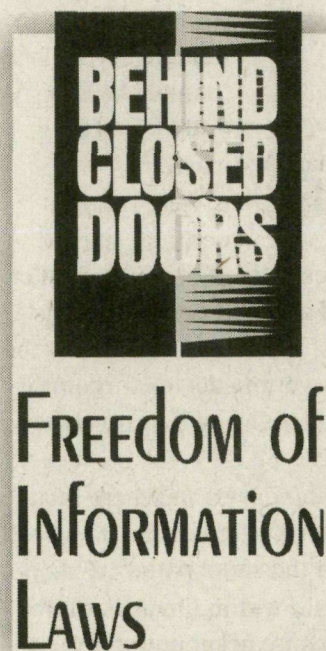
As early as 1994, CTF researchers went to work drafting model balanced budget/taxpayer protection legislation that would broadly do three things:

- 1) require the budget be balanced by law,
- 2) impose financial penalties on politicians for non-compliance, and
- 3) require voter approval for new or increased taxes.

CTF campaigns led to laws in Alberta and Saskatchewan. However, the first significant victory came in the province of Manitoba in 1995. That province's law – not perfect — met all three conditions listed above and included a mandatory debt retirement schedule.

Ontario also passed a comprehensive taxpayer protection law (1999) in the wake of Mike Harris' signature on a CTF Taxpayer Protection Pledge signed during the 1995 provincial election.

A taxpayer protection amendment to the Canadian Constitution was proposed by the CTF in 1996 and remains a policy objective.



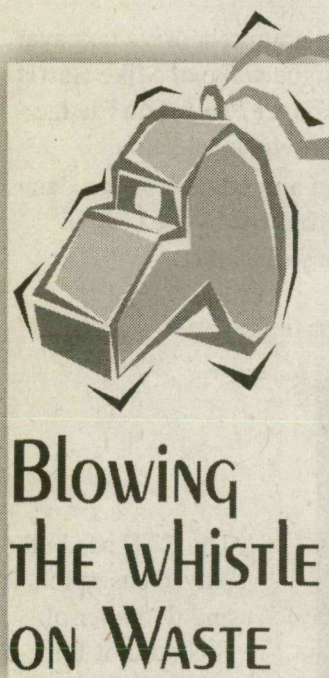
The CTF has both played champion and defender of Freedom of Information laws (FOI). The public has a right to know how their dollars are being spent and from its inception the CTF has fought to pry the closed doors of government open.

Major petition drives in 1990 in both Saskatchewan and Alberta eventually led to the implementation of laws in those two provinces. Since that time the CTF has participated in every opportunity to make the legis-

lation more open and accessible.

In British Columbia and Manitoba, meanwhile, the CTF was instrumental in both forming and maintaining coalitions that successfully staved off proposed changes that would have weakened the laws in those two provinces. Predictably, politicians are big fans of FOI until they get into government!

The CTF and its offices are major users of FOI. Many of the waste stories documented by the CTF over the years have come about as a result of FOI requests made to government.



It's the spending stupid. Or is it the stupid spending? Either way the CTF has long had a reputation for blowing the whistle loudly when tax dollars are being wasted.

Sadly, most waste is learned after the fact. For example, the billions wasted by the

federal and provincial governments in 'corporate welfare' and failed boondoggles will never be recovered.

However, by alerting taxpayers to where their dollars have gone, greater awareness exists when governments head down the same path.

In the case of corporate welfare in Alberta for example, the CTF's exposure of mounting losses led to the implementation of a law prohibiting future loans and grants.

In other instances the CTF has been able to head waste off at the pass. For example, several trial balloons and proposals to bailout professional

hockey were challenged by the CTF every step of the way. Thanks to CTF intervention, the puck was never dropped on this subsidy game.



In the mid-1990s Canadians were well aware that harder work and more income was not getting them any further ahead. Although it was not well known, the problem was called "bracket creep".

In 1985 the feds "de-indexed" the income tax system exposing a greater

share of Canadians inflation-driven incomes to taxes each year.

The result? After 14 years of this stealth tax, the federal and provincial governments had netted \$90 billion in new revenue.

In its pre-budget submissions in 1997, 1998, and 1999 the CTF demanded full reindexation of the income tax system. And while the CTF was successful in convincing the House of Commons Finance Committee and the Alberta government, others provided a tougher nut to crack.

So out came the cannons. First, in 1998 and then again in 1999 national campaigns aimed at eliminating bracket creep and lowering overall taxes were launched. The press conference launch in 1999 included 9,418 stacked loonies to show the impact bracket creep had on the average wage earner over the past decade. The campaigns also included comprehensive research, a cross-country speaking tour, billboards and a massive on-line petition drive.

Our efforts were rewarded with the announced death of bracket creep on February 28, 2000. ■

1999 Year in Review

Each year CTF offices in five provinces and Ottawa handle hundreds of media interviews and inquiries, hold press conferences, publish reports, make presentations to government and issue regular news releases, commentaries and publications to advocate the common interest of taxpayers. CTF representatives also speak at functions and organize major campaigns nationally and in the provinces that lead to public policy changes. Each issue of *The Taxpayer* contains highlights of monthly activities. Once a year, we compile those into an annual summary to our supporters. The following is an abridged version for calendar year 1999.

January

NATIONAL:

- ♦ A CTF report on "New Taxes in the New Year" garners several interviews and talkshow appearances across the country. The two major topics are increased payroll taxes and Sheila Copps new 'tape tax' on blank recording material.
- ♦ CTF director Walter Robinson meets with Finance Minister Paul Martin to press for immediate tax relief, an end to bracket creep taxes, prioritized spending and attention to the national debt. Walter also takes the time to show the support emerging for our national CUT TAXES NOW campaign that was launched in November (see picture).



MANITOBA:

- ♦ CTF director Victor Vrsnik meets with Finance Minister Eric Stefanson for a pre-budget consultation in which lower taxes and tax reform were pushed.

February

ONTARIO:

- ♦ The CTF issues a statement supportive of a private members bill put forward by Liberal Leader Dalton McGuinty that would ban all government advertising of a partisan nature.

ALBERTA:

- ♦ CTF director Mark Milke meets with Alberta Treasurer Stockwell Day and later, Opposition Finance Critic Howard Sapers, to present the CTF's pre-budget submission focused on tax reform and eliminating the province's income surtaxes.

NATIONAL:

- ♦ The CTF labelled the federal budget a missed opportunity for deep tax cuts and accelerated debt reduction. While the basic personal exemption was adjusted the government failed to fully re-index the income tax system to inflation. Between bracket creep and payroll tax hikes, taxpayers continue to tread water.
- ♦ Under direction of director Victor Vrsnik the CTF published a major report on bracket creep titled the *ABCs of Bracket Creep*.

March

MANITOBA:

- ♦ Angered by the provincial government's decision to nationalize the province's gas utility, CTF di-

"...When it comes to dedication to work, it's hard to top Walter Robinson. Has the man ever taken a proper holiday break since taking over as federal director in Ottawa for the Canadian Taxpayers Federation?"

Ottawa Sun, January 3, 1999

rector Victor Vrsnik appeals to the Public Utilities Commission to disallow the purchase before public hearings. After a successful letter writing campaign, a review was announced in May.

- ♦ The CTF reacted unfavourably to a budget that made spending its first priority with debt relief and tax cuts in the distance. CTF analysis showed that bracket creep would offset the modest tax relief offered.

NATIONAL:

- ♦ The idea of 'hockey subsidies' for NHL teams and owners raises its head with a number of trial balloons floated by federal politicians. CTF directors across the country are quick to react. A briefing kit titled "Just Say No" is distributed to MPs.

- ♦ CTF director Walter Robinson appears before the Senate Finance Committee on Bill C-43 (Super Revenue Agency) and cautions against the creation of an agency removed from Parliamentary accountability and without provincial co-operation.

- ♦ The CTF's first ever 'Teddy Waste Awards' (modelled after the Oscars) are handed out at a black-tie news conference on Parliament Hill. A golden pig statue — honouring the best of the worst in high taxes and overspending — was handed out in three categories.

SASKATCHEWAN:

- ♦ Director Richard Truscott meets with Finance Minister Eric Cline to discuss the CTF's pre-budget recommendations and deliver 17,000 petitions demanding tax cuts.

- ♦ The highlight of the provincial budget was a cut in the PST from 7% to 6%. The CTF's muted enthusiasm for the small tax cut was however dampened by increased spending and only a faint attempt to pay down the provincial debt.

ALBERTA:

- ♦ While the province's budget was thin on tax relief it was deep on tax reform. Adopting almost verbatim CTF tax reform recommendations, Alberta will de-link from the federal tax system, provide a more generous basic personal exemption, introduce a single rate tax and tie the entire system to

inflation thereby becoming the first jurisdiction in Canada to end bracket creep.

BRITISH COLUMBIA:

- ♦ The CTF described the provincial budget which increased the province's debt by \$2.7-billion and offered no plan to balance the budget as 'horrifying'.

- ♦ An independent investigation of recall campaigns conducted in Northern British Columbia in 1997 and 1998 — and supported by the CTF — found no wrongdoing on the part of the CTF despite NDP allegations.

April

MANITOBA:

- ♦ Mounting CTF pressure and announced reforms in the province of Alberta force the government to announce a Lower Tax Commission with mandate to review the province's income tax system.



ONTARIO:

- ♦ On the eve of an Ontario election call director Walter Robinson turns up the heat on Premier Mike Harris with a letter demanding he honour the CTF's Taxpayer Protection Pledge he signed in

May 1995 which committed his government to "immediate passage" of taxpayer protection legislation. During the next election, the Liberal Party would highlight the CTF's criticism in a TV ad.

May

SASKATCHEWAN:

- ♦ After repeated urging by the CTF Finance Minister Eric Cline announces the appointment of a tax review committee that will tour the province and make recommendations on reform of the province's income tax system.

- ♦ The CTF releases findings of a commissioned study that show the province's crown corporations racked up \$2.5-billion in profits between 1991 and

1997. A 48% annual rate of return for the period is more than double that of the Royal Bank! Director Richard Truscott declares the profits a hidden and regressive form of taxation totalling nearly \$2,000 for the average family of four.

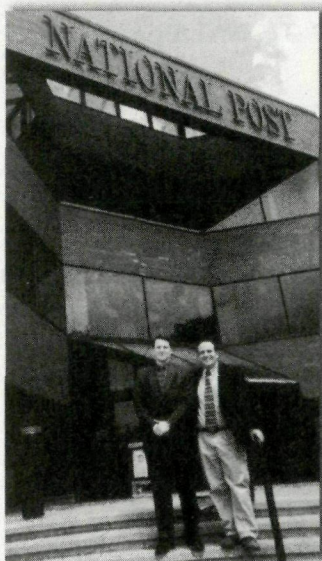
NATIONAL:

- News conferences in front of gas stations in Ontario, Alberta and Manitoba mark the first-ever Gas Tax Honesty Day to raise awareness of government tax gouging at the pumps. On average, 54% of the pump price goes to taxes with a mere fraction of that being returned to roads.
- Calgary-based radio talkshow host Dave Rutherford is presented the CTF's TaxFighter of the Year Award.

June

NATIONAL:

- The CTF quickly reacts to proposed changes to the Canada Elections Act that would re-impose a "gag law" restricting the ability of citizen and citizen groups to advertise their opinions during election campaigns.
- Troy Lanigan and Walter Robinson meet with the Editorial Board of the *National Post* in Toronto to discuss CTF issues and priorities. It is the first time the CTF has been invited to meet with the editorial board of a major national daily.



July

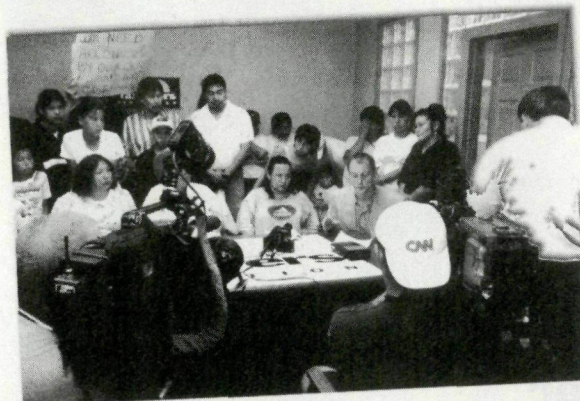
NATIONAL:

- CTF offices across the country react to "Tax Freedom Day."

- The CTF continues to earn headlines across the country opposing corporate welfare. Several assistance packages announced over the summer include \$154-million to Pratt and Whitney and \$33-million to IBM Canada - like they need it.

MANITOBA:

- About 60 frustrated residents of the Lake St.



Martin First Nations arrive at the CTF's office in Winnipeg after a three day protest march. The residents are upset over allegations of band corruption and have given up in taking their protest to government.

During a press conference CTF director

Victor Vrsnik demanded independent financial and operational audits of federal government grants to reserves.

August

SASKATCHEWAN:

- The summer of rural discontent. Director Richard Truscott addresses several more "Tax Revolt" meetings throughout southern Saskatchewan lambasting politicians who have failed to address sky-rocketing property and school taxes at a time when farm incomes have plummeted.

MANITOBA:

- After a CTF submission in June, the Public Utilities Review Board still allows nationalization of the province's gas utility to go forward. However, the review did place restrictions on the deal.
- The CTF leads the charge into the Manitoba election campaign with teaser billboards reading "Need a Raise?" Two weeks later the message was filled in with "Vote For Income Tax Cuts".

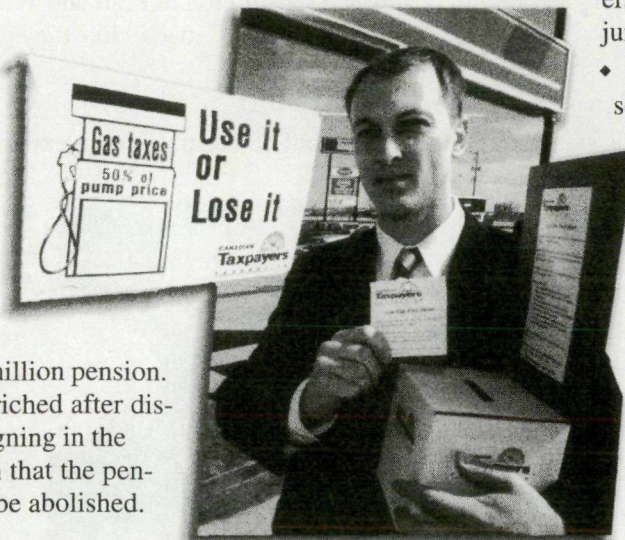
NATIONAL:

- The CTF was named one of the top three organizations in Canada for aggressive use of the

Internet to support its media/advocacy activities by noted *Hill Times* journalist Pierre Bourque.

BRITISH COLUMBIA:

- ♦ Premier Glen Clark's resignation has media lined up outside BC director Mark Milke's office for comment on the former Premier's \$1.7-million pension. A pension he enriched after dishonestly campaigning in the previous election that the pension plan would be abolished.



September

ONTARIO:

- ♦ CTF research is compiled by Walter Robinson into a series of articles titled *Municipal Mergers: Myths and Facts* some of which appear in papers in Ottawa, Hamilton and Sudbury areas.

BRITISH COLUMBIA:

- ♦ A model municipal by-law for citizen initiated referendums is released by CTF director Mark Milke in a study called *Opening the Town Square*. The study is sent to municipal councillors around the province in advance of fall elections.

SASKATCHEWAN:

- ♦ The CTF unveils its *Tax Cut Guarantee* challenging party leaders in the provincial election to sign a pledge committing to *their own* tax cut platform if elected, or resign. Two of three party leaders sign the Guarantee.

October

NATIONAL:

- ♦ From information obtained under Access to Information, CTF director Richard Truscott releases an analysis showing direct federal transfers to In-

dian bands from the Department of Indian Affairs has increased 47% — to \$2.7-billion — since 1993. Remarkably, the number of bands going into receivership over the same period has jumped 500%.

- ♦ The CTF announces that it will seek intervenor status in a seminal court battle in which Treaty Eight Indians are seeking an exemption from paying any taxes, whatsoever, anywhere in Canada. The CTF fears a precedent that would establish taxation being applied on the basis of race and will argue in its court submission that all taxpayers should be equal before the law.

- ♦ Federal director Walter Robinson holds a press conference in Ottawa to launch the CTF's CUT TAXES 2000 cam-

campaign calling for a 10% across-the-board cut in income taxes and an end to 'bracket creep'. To drive the point home, 9,418 loonies are stacked on a table to visually demonstrate the impact bracket creep has had on an average wage earner over the past decade.

NATIONAL/BC:

- ♦ CTF-BC Director Mark Milke releases a cost analysis of the Nisga'a Treaty (the first of 60 such BC treaties) showing that the \$490-million settlement figure advanced by governments is dramatically understated.

MANITOBA/SASKATCHEWAN:

- ♦ The CTF makes presentations before tax reform panels in both provinces recommending flatter, simpler and lower taxes. Specific reforms include de-linking provincial taxes from federal tax payable, increasing the basic personal exemption and eliminating bracket creep.

November:

NATIONAL:

- ♦ Calling it a \$3.4-billion "shakedown" the CTF reacted unfavourably to the federal government's pay equity settlement with federal civil servants.

CTF spokespeople are quoted widely in the media.

ONTARIO:

♦ The CTF celebrates a huge public policy victory with the passage of taxpayer protection and balanced budget legislation. The law which prohibits deficits, requires voter approval for tax hikes and penalizes politicians for non-compliance is the result of a CTF pledge that Mike Harris signed during the 1995 election.

Who's Really Picking Our Pockets at the Pump?

By Victor Vranik
From The Taxpayer

SASKATCHEWAN:

♦ After years of CTF prodding the NDP government finally announces an interim panel that will review all proposals for utility rate increases.

♦ The CTF applauds several recommendations made by the province's tax review committee. Proposals to end PST exemption for natives on off-reserve purchases, de-link from federal income taxes, end bracket creep, increase family exemptions and cut the PST all build on CTF recommendations.

December

SASKATCHEWAN:

♦ CTF Director Richard Truscott makes a presentation to the Interim Rate Review Panel in opposition to a rate increase application by Sask Energy. The CTF reiterates its concern that the panel's mandate is too narrow to provide a comprehensive assessment of rates.

NATIONAL:

♦ CTF representatives hold simultaneous press conferences across the country to unveil billboards urging tax cuts in the 2000 federal budget. The billboards also display the CTF's award winning web site www.taxpayer.ca where surfers can join the Billion-Byte March online tax cut petition.

♦ As prices at the gas pump con-

tinue to inch upward, the CTF reminds motorists in various editorials – including one published in *Reader's Digest* – that taxes consume, on average, half the price of each litre of gasoline.

♦ CTF director Walter Robinson appears before the House of Commons Finance Committee to make recommendations for budget 2000.

♦ "New Century, New Payroll Taxes". The CTF earns headlines across the country with a release pointing out that modest EI tax decreases will be more than offset by higher CPP premiums that kick in on January 1, 2000.

ONTARIO:

♦ Reports on municipal restructuring in four regions incorporate several CTF recommendations including alternate service delivery, legislated property tax savings and privatization.

SASKATCHEWAN/ALBERTA:

♦ High-flying politicians: The CTF demands repeal of a decision by a committee of Alberta MLAs to grant themselves four taxpayer-funded flights for family members and guests each year. Meanwhile, in neighbouring Saskatchewan, the CTF uncovers that costs to operate the government's airline fleet doubled in three years, between 1996 and 1999. ■

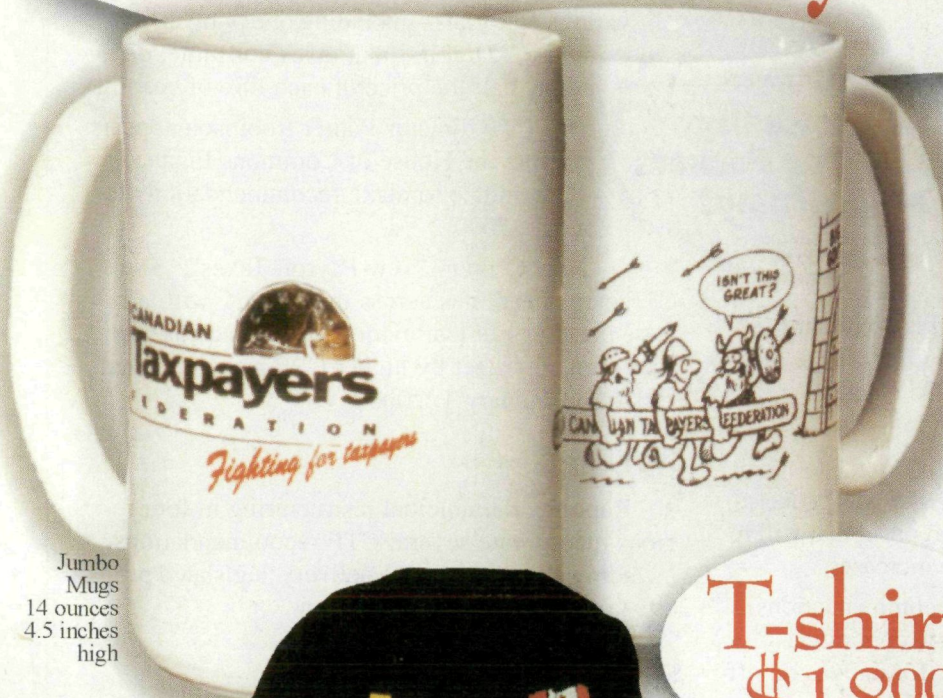
CTF Activity Report for 1999

Office	Media Contacts	Monthly average	Events/Speaking Engagements, News releases & Significant meetings
Ottawa ¹	1,111	93	63
Ontario ²	275	31	27
Manitoba ³	382	32	40
Saskatchewan	674	56	66
Alberta	697	58	54
B.C.	444	37	49
Total	3583	307	299

1. Note: For the first three months of 1999 the totals for Ottawa and Ontario were combined. Separate breakdowns for the two began in April 1999. 2. September media contacts for Manitoba were not recorded. 3. In November 1999, the news release column began including significant meeting, speaking engagements, events, reports commentaries, advertising as well as news releases.

CTF Anniversary Mug - \$8⁵⁰

Volume discount
10% off
orders of 5 or more



Jumbo
Mugs
14 ounces
4.5 inches
high



Caps
\$13⁵⁰

T-shirts
\$18⁰⁰



Please send me:

CTF Anniversary Mug

Total number of Mugs _____ @ \$8.50 ea. _____

Black T-shirt: 100% heavy preshrunk cotton

☐ Large ☐ X Large ☐ XX Large (add \$2.00/XX Large)

Total number of t-shirts _____ @ \$18.00 ea. _____

Black men's cap: 100% cotton, brass sizer, embroidered

Total number of caps _____ @ \$13.50 ea. _____

Total cost of order _____

Less 10% discount on orders of 5 or more
(caps and T-shirts can be combined) _____

Total less discount _____

Add 7% GST. _____

Add 6 % PST (Saskatchewan residents only) _____

Postage & handling first shirt or cap. _____ **\$4.00**

Postage for each additional shirt or cap add
50 cents each. _____

Total order _____

Method of payment: ☐ Mastercard ☐ Visa ☐ Cheque

Name on card: _____

Visa/Master card #: _____ Exp date: _____

Name: _____ Address: _____

Address: _____ PC: _____

Town/City: _____ Prov: _____

Please allow 3 - 4 weeks for delivery. Send your order to: The Canadian Taxpayers Federation:
#105 - 438 Victoria Ave. E., Regina, Sask. S4N 0N7 Fax: 306-352-7203 or phone 1-800-667-7933